

Government of Pakistan
Finance Division
(Securities and Exchange Commission of Pakistan)

Islamabad, the September 5, 2003.

NOTIFICATION

S.R.O. 891(I)/2003. - In exercise of the powers conferred by sub-section (2) of section 466 of the Companies Ordinance, 1984 (XLVII of 1984), read with clause (c) of section 43 of the Securities and Exchange Commission of Pakistan Act, 1997 (XLII of 1997), and in supersession of the Notification No. S.R.O. 1139(I)/86, dated the 30th December, 1986, the Securities and Exchange Commission of Pakistan is pleased to make the following regulations, namely: -

1. **Short title and commencement.**- (1) These regulations may be called the Companies (Registration Offices) Regulations, 2003.

(2) They shall come into force at once.

2. **Definitions.**- (1) In these Regulations, unless there is anything repugnant in the subject or context, -

(a) “Annex” means an annexure to these regulations;

- (b) “Company Registration Office” means an office established by the Commission under sub-section (1) of section 466;
- (c) “electronic database” means the system for maintaining a database relating to company information and includes the Corporate Registration System, Corporate Compliance and Facilitation System, and Diary System;
- (d) “Ordinance” means the Companies Ordinance, 1984 (XLVII of 1984);
- (e) “registrar concerned” means additional registrar, joint registrar, deputy registrar or assistant registrar who is incharge of a Company Registration Office in which a company is registered or in whose territorial jurisdiction its registered office is situated;
- (f) “Registrar of Companies” means the Registrar posted at headquarters of the Commission and includes an additional registrar;
- (g) “Schedule” means a Schedule to the Ordinance; and
- (h) “section” means a section of the Ordinance.

(2) The words and expressions used but not defined herein shall have the same meaning as are assigned to them in the Ordinance.

3. **Establishment of Company Registration Offices.-** (1) For registration of companies and performing other duties under the Ordinance, the Commission shall establish Company Registration Offices at the places specified in column (2) of the Table below, with jurisdiction extending to companies, not being companies to which section 5 applies, having registered offices in the territories specified in column (3) of the said table.

TABLE

S. No.	Place.	Territory.
(1)	(2)	(3)
1.	Faisalabad.	The Civil Divisions of Faisalabad and Sargodha except district of Bhakkar in the Province of Punjab.
2.	Islamabad.	The Civil Division of Rawalpindi in the Province of Punjab and the Islamabad Capital Territory.
3.	Karachi.	The Civil Divisions of Karachi, Hyderabad and Mir Pur Khas in the Province of Sindh.
4.	Lahore.	The Civil Divisions of Lahore and Gujranwala, districts of Sahiwal and Pakpattan except tehsil of Chichawatni in the Province of Punjab.
5.	Multan.	The Civil Divisions of Multan, Bahawalpur and Dera Ghazi Khan, district of Bhakkar and tehsil of Chichawatni in the Province of Punjab.

(1)	(2)	(3)
6.	Peshawar.	The Province of the North-West Frontier, the Federally Administered Tribal Areas and the Provincially Administered Tribal Areas to which the executive authority of the Province of the North-West Frontier extends.
7.	Quetta.	The Province of Baluchistan and the Provincially Administered Tribal Areas to which the executive authority of the Province of Baluchistan extends.
8.	Sukkur.	The Civil Divisions of Sukkur and Larkana in the Province of Sindh.

(2) The Company Registration Offices shall observe such working hours as may, from time to time, be approved by the Commission for those offices, and shall, with the exception of public holidays, be open, between the hours of 10:00 A.M. and 2:00 P.M. from Monday to Friday, for transaction of business with the public.

(3) Every Company Registration Office shall have a seal for authentication of documents required for or in connection with registration of companies:

Provided that the design of the seal shall require approval of the Registrar of Companies.

4. **Suggestions and complaint box.**- In every Company Registration Office, there shall be placed a “suggestions and complaint box” at a conspicuous place to receive feedback from the public regarding the working of Company Registration Office or for any other difficulty or complaint and the box shall be opened by the person authorized by the Registrar of Companies.

5. **Incorporation of companies.**- (1) The certificate of incorporation, issued in pursuance of section 32, shall be in the form as set out in Annex A.

(2) Every company which is incorporated shall be assigned a company registration number which shall be a consecutive number generated by electronic database to be used as an identification number for that company and shall be stated on the certificate of incorporation and all relevant documents or papers relating to the company.

(3) Where a company transfers its registered office from the territorial jurisdiction of one Company Registration Office to another, the company identification number of such company shall be changed by the Company Registration Office in whose territorial jurisdiction its registered office is transferred, to the extent it is necessary to reflect the change of the Company Registration Office.

(4) Every company formed or incorporated outside Pakistan which has a place of business in Pakistan and files documents pursuant to the provisions contained in Part

XIV of the Ordinance shall also be assigned a company registration number in the same manner as provided in clause (2).

(5) The registrar concerned shall cause the fact of certificate of incorporation having been granted, the date of incorporation and the company registration number to be entered on the stamped memorandum and articles of association under the dated signature of the registrar concerned issuing the certificate of incorporation and also cause a copy of the certificate of incorporation to be attached to the memorandum and articles of association of the company.

(6) The company registration number and the name and designation of the registrar concerned with his dated signature shall be affixed on all certificates and other documents and papers issued by the Company Registration Office with which the company is for the time being registered.

6. **Issuance of certificates.**- The registrar concerned shall cause the issue of following certificates, namely:-

- (a) The certificate of incorporation for effecting the change of name of a company for the purpose of section 40 in the form as set out in Annexure B;

- (b) the certificate for conversion of a public company into a private company for the purpose of sub-section (2) of section 41 in the form as set out in Annexure C;
- (c) the certificate for conversion of a private company into a public company for the purpose of sub-section (3) of section 41 in the form as set out in Annexure D;
- (d) certificate of registration of mortgage or charge, etc., for the purposes of section 127 in the form as set out in Annex E; and
- (e) certificate for commencement of business for the purposes of sub-section (2) of section 146 in the form as set out in Annex F.

7. **Data entry.-** The registrar concerned shall cause all incoming documents filed by, or on behalf, of companies registered with a Company Registration Office to be entered in the electronic database on the day it is received.

8. **Document Management System.-** The documents identified by the Commission for storage of image in the Document Management System shall, before being entered in the computer system, be scanned and image stored in the Document Management System on the day on which such documents are received .

9. **Time period for examination of documents, applications, etc.**- The registrar concerned shall examine, or cause to be examined, every document received in a Company Registration Office which is required or authorized by or under the Ordinance to be registered, recorded or filed with the registrar concerned within the period as specified in column (3) of the Table below against each document, application, etc., as specified in column (2) of the said table, and in case of delay, reasons and circumstances causing the delay shall be recorded.

TABLE

S. No.	Description.	Period.
(1)	(2)	(3)
1.	Application for availability of name (Section 39).	1 day.
2.	Application for the approval of change of name (Section 39).	2 days.
3.	Issuance of certificate for change of name after the receipt of the approval (Section 41).	1 day.
4.	Documents for conversion of the status of a private company to a public company (Section 45).	2 days.

(1)	(2)	(3)
5.	Issuance of filing certificate after the receipt of certified copy of Court order (Section 102).	2 days.
6.	Registration of mortgage or charge (Section 121).	1 day.
7.	Registration of satisfaction of mortgage or charge (Section 132).	1 day.
8.	Application for issuance of commencement of business certificate (Section 146).	2 days.
9.	Application for grant of extension in holding AGM – a public unlisted company (where powers delegated) or a private company (Sections 158 and 233).	2 days.
10	Issuance of filing certificate on the receipt of certified copy of Court order under sections 284 and 290.	3 days.

(1)	(2)	(3)
11.	Application for the certified copy of documents filed, registered or recorded [Section 466(6)].	1 day.
12.	Inspection of documents kept by the Registrar [Section 466(6)].	1 hour.
13.	Issuance of filing certificates of any return or document.	2 days.
14.	Issuance of registration certificate in respect of the documents filed under sections 370 and 382.	3 days.
15.	Issuance of the filing certificates of documents filed by a foreign company under sections 451, 452 and 453.	2 days.
16.	Making minute of an order filed under sections 315, 319 and 350(2) in the books relating to a company.	3 days.

10. **Payment of additional fee for late filing of documents.-** If any document is filed with or presented to a Company Registration Office after the

expiry of the period within which it was required or authorized to be filed or registered, not being particulars or documents requiring registration under section 121, 122, 123, 124, 129, 131 or 132, the registrar concerned may, without absolving the defaulting company or person of any liability arising out of the default, delay or failure to comply, accept the document for record on payment of an additional fee, in addition to normal filing fee, as specified in column (3) of the Table below against the period of delay specified in column (2) thereof.

TABLE

S. No.	Period of delay.	Additional fee.
(1)	(2)	(3)
1.	If a document is filed with a delay of not more than fifteen days.	Additional fee equal to the usual fee specified for the document in the Sixth Schedule.
2.	If a document is filed with a delay of more than fifteen days but not more than forty-five days.	Additional fee equal to two times of the usual fee specified for the document in the Sixth Schedule.
3.	If a document is filed with a delay of more than forty-five days.	Additional fee equal to three times of the usual fee specified for the document in the Sixth Schedule.

11. **Registrar not to accept defective documents.-** (1) No document shall be accepted for registration, filing or record by the registrar concerned, an additional

registrar, a joint registrar, a deputy registrar or an assistant registrar if in his opinion, such document—

- (a) contains any matter contrary to the law, or does not otherwise comply with the requirements of the law;
- (b) is not complete owing to any defect, error or omission;
- (c) is insufficiently legible or is written upon paper which is not durable; or
- (d) is not properly authenticated.

(2) If a document is found defective or incomplete as specified in clause (1), the registrar concerned may require the company to rectify the defect and file a revised document in the form and within the period to be specified by him or refuse to accept or register such document until the defect has been rectified or, as the case may be, the document has been completed.

(3) If a document has been accepted for record and its data is detected to be defective, forged or suffering from a defect which is not possible of rectification, the registrar concerned may for special reasons to be recorded in writing, ask the company to rectify the document and may cancel the recording thereof, as may be necessary.

12. **Non-payment of fee.-** The registrar concerned shall not register, file or record any document or make a record of any fact in respect of which a fee is payable under the Sixth Schedule until such fee has been paid and shall, pending the payment of such fee, act in the same way as if no such document had been tendered for registration, filing or record.

13. **Acceptance of documents.-** (1) When a document is accepted for being registered, filed or recorded, the registrar concerned shall issue an acknowledgement in the form as set out in Annex G.

(2) Every registered, filed or recorded document shall carry dated initial of the registrar concerned, stamp showing his name and designation and the seal of the Company Registration Office.

14. **Register of companies.-** (1) In every Company Registration Office there shall be maintained in the electronic database, a register of companies in the form as set out in Annex H, in which the names of the companies shall be entered in the order in which they are registered along with the company registration number, date of incorporation and other particulars specified in the said form.

(2) A note shall be made in the register of companies of every document or fact relating to the company, which is registered, recorded or filed with a Company Registration Office.

15. **Register of mortgages and charges.-** (1) Every Company Registration Office shall maintain, in the electronic database, with respect to each company, a register of mortgages and charges, registered by the company, modification therein and satisfaction thereof and requiring registration under section 121, 122, 123, 124, 131, 132, 133 or 134 in the form as set out in Annexure I.

(2) Every Company Registration Office shall maintain, in the electronic database, a chronological index of the mortgages and charges registered with the Company Registration Office, modification therein and satisfaction thereof under the Ordinance in the form as set out in Annexure J.

16. **Record keeping.-** (1) The documents relating to any one company shall be kept together, distinct and separate from those of other companies.

(2) The documents relating to each company shall be kept in chronological order, that is to say, in the order of the dates on which they are received by the Company Registration Office.

17. **Submission of periodical statements.**- The Registrar of Companies may, by general or special instruction, require any Company Registration Office to prepare and send to him, other Company Registration Offices and any other person, such periodical statements in such form and manner and within such time, as may be specified in the instruction.

18. **Inspection of documents.**- (1) The registrar concerned shall permit members of the public to inspect such registers and records of documents as under the Ordinance they are entitled to inspect provided that, before such permission is granted, the inspection fee prescribed in the Sixth Schedule shall be paid.

(2) The inspection of the documents shall be allowed during the time specified for transaction of business with the public in the presence of the registrar concerned or an official authorized in each individual case by the registrar concerned in this behalf.

(3) The registrar concerned or other authorized official supervising the inspection, may permit notes of the inspected documents to be taken, but verbatim copy of the document inspected may not be allowed to be taken.

19. **Issuance of copies of documents.**- The registrar concerned shall, on the application of a person, cause copies of documents to be granted as authorized under the Ordinance on payment of fee prescribed in the Sixth Schedule.

20. **Authentication of certificates, etc.-** Every certificate or copy granted under the provisions of the Ordinance shall be signed and dated by the registrar concerned or an officer authorized for the purpose and shall bear a stamp showing his name and also official seal of the Company Registration Office.

21. **Notice of any omission to file or register documents.-** The registrar concerned shall take notice of any omission to file or register documents on due date or any other infraction of the law.

22. **Enquires.-** The registrar concerned shall institute or cause to be instituted such enquires in respect of any matter as may be necessary to obtain information or evidence respecting defaults or any infraction of the law.

23. **Legal proceedings.-** The Commission or the Registrar of Companies may authorize the registrar concerned or any other person to institute or cause to be instituted any legal proceedings or defend or conduct or cause to be defended or conducted any prosecution or other legal proceedings under the Ordinance.

24. **Assignment of duties.-** (1) The Commission or the Registrar of Companies may assign any of the duties under the Ordinance, the rules made thereunder or these regulations and generally regulate performance of duties and issue directions to the registrar concerned or officials subordinate to the registrar concerned in such manner

as it or he may think fit and they shall follow and observe the orders and instructions of the Commission or the Registrar of Companies, as the case may be.

(2) Subject to the directions of the Commission or the Registrar of Companies, the registrar concerned may assign any duties under the Ordinance, the rules made thereunder or these regulations and generally regulate performance of duties and issue directions to any additional registrar, joint registrar, deputy registrar or assistant registrar, where such officers have been appointed in a particular Company Registration Office, and other officials of the Company Registration Offices as he may think fit and they shall follow and observe the orders and instructions of the registrar concerned and all references in these regulations to the registrar concerned shall be construed as references to any assistant, deputy, joint or additional registrar to whom the particular duty has been assigned by the registrar concerned by a general or special order.

25. **Comments on applications.-** Where a copy of an application addressed to the Commission or the Registrar of Companies, is received in a Company Registration Office in pursuance of rule 32 of the Companies (General Provisions and Forms) Rules, 1985, the registrar concerned shall, as soon as may be possible but not later than the second working day after the receipt of the application in his office, forward to the Commission or the Registrar of Companies, as the case may be, his parawise comments on the application together with other information and documents which in his opinion, need to be taken into consideration while disposing of the application:

Provided that the Commission or, as the case may be, the Registrar of Companies may dispose of an application without waiting for comments of the registrar concerned, if so deemed fit.

26. **Destruction of documents.-** Subject to the previous approval of the Registrar of Companies, the company records kept in a Company Registration Office under the Ordinance may be destroyed, after the expiration of the period of their preservation as specified in Annexure K, if the same are not of sufficient public value to justify their further preservation, or have not been ordered by the Commission or any Court to be preserved for a longer period, or are not likely to be needed in connection with any pending proceedings, before any Court or authority, of which the Company Registration Office has notice.

Explanation.- A company shall be deemed to be in existence unless its name has been struck off the register under sub-section (5) of section 439 or unless it has been fully wound up and finally dissolved.

27. **Material for annual report.-** (1) Every registrar concerned shall furnish to the Registrar of Companies, annually, by the 31st July each year, a report on the working and administration of the Ordinance and other related matters, concerning the activities of the relevant Company Registration Office in such form and in such manner as may, from time to time, be specified by the Registrar of Companies.

(2) The Registrar of Companies shall furnish his annual report to the Commission, by the 31st August each year, in such form and in such manner as may, from time to time, be specified by the Commission.



Annexure A
[See regulation 5(1)]

SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN

CERTIFICATE OF INCORPORATION

[Under section 32 of the Companies Ordinance, 1984 (XLVII of 1984)]

Company Registration No. _____

I hereby certify that _____
is this day incorporated under the Companies Ordinance, 1984 (XLVII of 1984) and that the
company is limited by _____

Given under my hand at _____ this _____
day of _____ two thousand and _____

Fee Rs. _____.

REGISTRAR OF COMPANIES*

* Designation of the officer signing the certificate.



Annexure B
[See regulation 6(a)]

SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN
CERTIFICATE OF INCORPORATION ON CHANGE OF NAME

[Under section 40 of the Companies Ordinance, 1984 (XLVII of 1984)]

Company Registration No. _____

I hereby certify that pursuant to the provisions of section 38 or section 39 of the Companies Ordinance, 1984 (XLVII of 1984), the name of _____
_____ has been changed to _____
and that the said company has been duly incorporated as a company limited by
_____ under the provisions of the said Ordinance.

This change is subject to the condition that for period of one year from the date of issue of this certificate, the company shall continue to mention its former name along with its new name on the outside of every office or place in which its business is carried on and in every document or notice referred to in clauses (a) and (c) of section 143.

Given under my hand at _____ this _____
day of _____ two thousand and _____.

Fee Rs. _____.

REGISTRAR OF COMPANIES *

* Designation of the officer signing the certificate.



Annexure C
[See regulation 6(b)]

SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN
CERTIFICATE OF CONVERSION OF A PUBLIC COMPANY INTO PRIVATE COMPANY

[Under Section 41(2) of the Companies Ordinance, 1984 (XLVII of 1984)]

Company Registration No. _____

I hereby certify that pursuant to the provisions of section 44 read with sub-section (2) of section 41 of the Companies Ordinance, 1984 (XLVII of 1984), _____
_____ has complied with the requirements precedent and incidental to the conversion of a public company into private company. The said company stands converted into a private company with effect from _____.

Given under my hand at _____ this _____ day of
_____ two thousand and _____.

Fee Rs. _____.

REGISTRAR OF COMPANIES *

*Designation of the officer signing the certificate.



Annexure D
[See regulation 6(c)]

SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN

CERTIFICATE ON CONVERSION OF PRIVATE COMPANY INTO PUBLIC COMPANY

[Under Section 41 (3) of the Companies Ordinance, 1984 (XLVII of 1984)]

Company Registration No. _____

I hereby certify that pursuant to the provisions of section 45 read with sub-section (3) of section 41 of the Companies Ordinance, 1984 (XLVII of 1984), _____
_____ has complied with the requirements precedent and incidental to the conversion of a private company into a public company. The said company stands converted into a public company with effect from _____.

Given under my hand at _____ this _____ day of
_____ two thousand and _____.

Fee Rs. _____.

REGISTRAR OF COMPANIES*

*Designation of the officer signing the certificate.



SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN
CERTIFICATE OF REGISTRATION OF MORTGAGE, ETC.

[Under section 127 of the Companies Ordinance, 1984 (XLVII of 1984)]

Mortgage or Charge dated _____ made between _____

_____ of the one part
and _____ of the other part:

Pursuant to the provisions contained in section 127 of the Companies Ordinance, 1984 (XLVII of 1984), I hereby certify that the above mortgage or charge for Rs. _____ has been registered in this office in accordance with the provisions of sections 121 to 124 of the said Ordinance.

Given under my hand at _____ this day of _____ two
thousand and _____

Fee Rs. _____.

REGISTRAR OF COMPANIES*

* Designation of the officer signing the certificate.



Annexure F
[See regulation 6(e)]

SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN
CERTIFICATE FOR COMMENCEMENT OF BUSINESS

[Under section 146(2) of the Companies Ordinance, 1984 (XLVII of 1984)]

I hereby certify that the _____
which was incorporated under the Companies Ordinance, 1984 (XLVII of 1984), on the
_____ day of _____ and which has filed a
duly verified declaration in the prescribed form that the conditions of clauses (a) to (e) of
sub-section (1) of section 146 of the said Ordinance have been complied with, is entitled to
commence business.

Given under my hand at _____ this _____ day of
_____ two thousand and _____.

Fee Rs. _____.

REGISTRAR OF COMPANIES *

* Designation of the officer signing the certificate.



SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN
ACKNOWLEDGEMENT OF FILING

No.

dated.

In the matter of _____.

The receipt of the undermentioned document (s) filed, registered and recorded pursuant to the provisions of the Companies Ordinance, 1984 (XLVII of 1984), is hereby acknowledged: -

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____

Fee Rs. _____

REGISTRAR OF COMPANIES*

* Designation of the officer signing the certificate.

OFFICE OF THE _____

REGISTER OF COMPANIES

- (a) Name of company: _____
- (b) Company Registration No: _____
- (c) Date of incorporation: _____
- (d) Sectoral classification: _____
- (e) Company kind: _____
- (f) Name of country of origin: _____
- (g) Registered office address / Address of principal place of business (in case of foreign company): _____
- (h) Nominal capital: _____
- (i) Shares allotted : _____ Classes of shares _____
- (j) Paid up share capital. Rs. _____ on _____ (2) Rs. _____ on _____
- (k) Rating Value : _____

PARTICULARS OF DOCUMENTS FILED

S. No. of document filed.	Description and date of document.	Date of receipt of document in Company Registration Office.	<u>Status</u> Recorded / unrecorded	Name of dealing officer.
(1)	(2)	(3)	(4)	(5)

Annexure J
[See regulation 15(2)]

OFFICE OF THE -----
CHRONOLOGICAL INDEX OF MORTGAGES, CHARGES, ETC., ENTERED
IN REGISTER.

Serial number of charge, etc., in the Index.	Date of registration of charge, etc.	Name of company.	Amount of mortgage or charge or value of redeemable capital.	Name of registrar concerned.
(1)	(2)	(3)	(4)	(5)

**DOCUMENTS OF COMPANIES IN EXISTENCE TO BE PRESERVED
PERMANENTLY**

1. Certified copy of order of the Commission confirming alteration of memorandum and a printed copy of the memorandum so altered (section 24).
2. Memorandum and articles for registration of a new company [section 30 (1)].
3. Declaration of compliance with requirements of the Ordinance [section 30 (2)].
4. Prospectus or statement in lieu of prospectus by a private company altering the articles of association for converting itself into a public company (section 45).
5. Prospectus by a public company (section 57).
6. Statement in lieu of prospectus by a company which does not issue prospectus (section 69).
7. Notice of consolidation or division of share capital (sections 92 and 93).
8. Notice of increase of share capital (section 94).
9. Notice of increase in members (section 94).
10. Order of Court confirming reduction of share capital and certified copy of the order and minute (section 102).
11. Copy of order of Court regarding cancellation of variation of shareholders' rights (section 108).
12. Statement showing particulars of mortgages, etc. (sections 121, 129 and 463).
13. Statement showing particular of charge on property acquired subject to charge (sections 122 and 463).
14. Statement showing particulars of modification of charge [sections 129 (3) and 463].
15. Notice of appointment of receiver or manager (section 137).
16. Abstract of receiver's accounts (section 138).
17. Memorandum of satisfaction redemption, etc., of charge (sections 132 and 133).
18. Notice of situation of registered office and any change therein (section 142).
19. Notice and Court order of rectification of register of members (section 152).
20. Statutory report (section 157).
21. Special resolutions, etc., filed under section 172.
22. Resolution regarding investment in associated companies (section 208).
23. One copy of annual balance sheet, profit and loss accounts and other related reports filed under section 242.
24. Report of Inspectors and other papers relating to matters connected therewith (section 269).

25. Copy of order of Court regarding compromises and arrangements with creditors and members and copy of orders in appeal [section 284 (3)].
26. Copy of order of Court relating to reconstruction and amalgamation of companies [section 287 (3)].
27. Notice to dissenting shareholders (section 289).
28. Copy of orders of Court on application for prevention of mis-management, minority oppression, etc., under section 290 or 291.
29. Statement of unclaimed dividends and undistributed assets (section 432).

**MINIMUM PERIOD OF PRESERVATION OF EXISTING OR DISSOLVED
COMPANIES RECORDS WHICH MAY BE DESTROYED**

S. No.	Name of document.	Period of preservation.
(1)	(2)	(3)
1.	Return of allotment of shares [section 73 (1) (a)]	10 years.
2.	Contract of allotment of shares fully or partly paid otherwise than in cash and verified copies of such contract [section 73 (1) (b)]	10 years.
3.	Prescribed particulars of contracts not reduced to writing [section 73(2).]	10 years.
4.	Statement disclosing amount or rate per cent of the commission of subscribing for shares where they are not offered to the public for subscription (section 82).	10 years.
5.	Registration of entire series of debentures / redeemable capital (sections 123, 124 and 463).	Five year after redemption.
6.	Particulars of an issue of redeemable capital / debentures in a series when more than one issue in the series is made.	Do.
7.	Particulars of commission on debentures (section 124).	Do.
8.	Declaration before commencing business by a company issuing a prospectus (section 146).	Five years after issue of certificate by the registrar concerned.
9.	Declaration before commencing business by a company issuing a statement in lieu of prospectus (section 146).	Do.
10.	Annual return of members of a company having share capital (section 156).	10 years.

(1)	(2)	(3)
11. Annual return of members of a company not having a share capital (section 156).		10 years.
12. Annual Balance Sheet and Profit and Loss Accounts (sections 233 and 242) except one copy required to be retained permanently.		10 years.
13. List of persons consenting to be Director (section 184).		10 years.
14. Consent of directors (section 184).		10 years.
15. Statement showing particulars of Directors, etc. (section 205).		10 years.
16. Alterations in particulars of Directors, etc. (section 205).		10 years.
17. Copy of winding up order by Court (section 305).		10 years from the date of the dissolution or two years after an application is rejected under section 429.
18. Audited accounts of official liquidator [section 337 (4)].		10 years.
19. Copy of order of Court staying winding up (section 319).		Do
20. Copy of the order of dissolution of company by Court (section 350).		Do.
21. Declaration of solvency in the case of voluntary winding up (section 362).		Do.
22. Notice of appointment of liquidator in voluntary winding up (section 366).		Do.
23. Return of final meeting and dissolution in the case of members' winding up (section 370).		Do.
24. Winding up notice of creditors' resolution (section 374).		Do.
25. Return of final meeting and dissolution in the case of creditors' winding up (section 382).		Do.
26. Notice by liquidator of his appointment (section 388).		Do
27. Liquidators' statement of accounts, etc. (section 430).		Do.
28. Certified copy of Commission' order declaring dissolution to be void [(section 439 (9)].		Permanent.

(1)	(2)	(3)
29.	Documents relating to legal proceedings.	15 years.
30.	Any other registered document not otherwise specified.	5 years
31.	Registered documents, correspondence, notifications, etc., relating to companies declared defunct (section 439).	10 years.
32.	Correspondence with companies.	10 years.
33.	Registered documents and files of companies which have been fully wound up and finally dissolved.	10 years from the date of final winding up or dissolution.
34.	Registered documents and files of foreign companies, which have ceased to have a place of business in Pakistan.	5 years from the date of closure of places of business in Pakistan.

(MOHAMMED HAYAT JASRA)
Executive Director

[F. No.466(1)RCP/2001]