SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN

PROMOTERS' GUIDE

FORMATION AND INCORPORATION OF COMPANIES UNDER THE COMPANIES ORDINANCE 1984

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SECURITIES AND EXCHANGE

COMMISSION OF PAKISTAN (SECP)

Organization

Securities and Exchange Commission of Pakistan (SECP) established under the Securities and Exchange Commission of Pakistan Act 1997 was operationalized as a body Corporate on 1st January 1999. SECP replaced Corporate Law Authority, the former corporate regulatory body. It has been vested with adequate operational, administrative and financial autonomy.

The SECP's head office is at the Federal Capital, Islamabad and it has eight regional offices (Company Registration Offices), one at Federal Capital, four at provincial capitals and three in other major cities i.e. Multan, Faisalabad and Sukkur. The SECP has been organized into following Divisions:

- Company Law Division;
- Securities Market Division;
- Specialized Companies Division;
- Finance & Admin Division;
- HR& Training Division;
- Insurance Division;
- Information System & Technology Division.

Functions

SECP's main functions include; regulation of securities market and related institutions like Central Depository Company (CDC), Credit Rating Companies and Modarabas (funds operating on the basis of Islamic economic principles); administration of the company law; regulation of non-banking finance companies like leasing companies, investment banks and mutual funds, regulation of insurance business and private pensions.

One of the important functions of the SECP is the incorporation/registration of companies. This task has been entrusted to the Registration Department, Company Law Division which has its field offices known as Company Registration Offices (CROs) for the purpose of incorporation / registration of different type of companies.

Since the inception of SECP, a number of operational changes have been introduced and a friendly environment has been created at the CROs. Incorporation of companies has been made much easier, smooth and swift ensuring completion of this process within three days. Other public services like availability of name, providing of certified copies etc., are rendered within one day. eServices has been launched by the SECP in Sep. 2008, which facilitates online availability of name, online incorporation of companies and e-filing of statutory returns. It enables the promoters and management of the company to interact online using the eServices portal, without visiting the SECP offices. Online services save time and resources, increase efficiency, create a paperless environment, promote confidence and strengthen the country's economy.

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INCORPORATION OF A COMPANY

For the convenience of general public, promoters and directors of companies, SECP has established its eight CROs at Islamabad, Karachi, Lahore, Peshawar, Faisalabad, Multan, Sukkur and Quetta. Online facilities for incorporation of companies and filing of returns have been made available. registration of companies and monitoring of their working according to law, functions of CRO's include providing services and guidance and also to ensure that the companies and their directors comply with the statutory requirements as provided under the Companies Ordinance, 1984 (the Ordinance). The record of companies maintained by the CROs is public record and the investors, shareholders, creditors and general public, may inspect the record of any company whenever they need and they may also obtain certified copy of any specific document on payment of nominal amount of fee.

Any three or more persons associated for lawful purpose may, by subscribing their names to the Memorandum of Association and complying with the requirements of the Ordinance form a public company and any one or more persons so associated may, in like manner, form a private company. If only one member forms a private company, it is called a single member company and if it is formed by more than one member, it is termed as a private company.

Prior approval of the Ministries/Departments etc. noted against each category of the following companies is required to be obtained before incorporation of companies: -

(a) A banking company	I) Ministry of Finance II) State Bank of Pakistan
(b) A non-banking finance company (NBFC)	Securities and Exchange Commission of Pakistan
(c) A security service providing company	Interior Division
(d) A corporate brokerage house	Stock Exchange (for transfer of member ship card in favour of proposed company)
(e) A money exchange company	State Bank of Pakistan
(f) An Association not for profit u/s 42 of the Companies Ordinance, 1984	Licence from Securities and Exchange Commission of Pakistan
(g) A trade organization u/s 42 of the Companies Ordinance, 1984	Licence from Ministry of Commerce

Following are the requirements for registration of a new company under the Companies Ordinance, 1984:-

a. **Availability of Name**

The first step with regard to incorporation of a company is to seek the availability of the proposed name for the company from the registrar. For this purpose, an application is to be made and

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Rs.200/- for online application and Rs. 500/- for offline application is required to be paid for seeking availability certificate for each name. The promoters desirous of forming a company should make sure that the name chosen is not otherwise inappropriate, deceptive or designed to exploit or offend the religious susceptibilities of the people and neither is identical nor closely resembling with the name of an existing company. To facilitate the promoters, a list of prohibited/ sensitive names has also been provided at the link: https://www.secp.gov.pk/ns/pdf/Prohibited_words.pdf

b. **Documents for registration of a limited company**

The following documents are required to be filed with the registrar concerned for registration of a private limited company:-

I. **Copy of national identity card or passport, in case of foreigner, of each subscriber and witness to the memorandum and article of association.**

II. **Memorandum and articles of association**

Four printed copes of Memorandum and Articles of Association in case of offline submission and one copy for online submission, duly signed by each subscriber in the presence of one witness.. In order to facilitate the general public, the standardized specimen of Memorandum of Association of various sectors have been provided on the Commission's Website.

III. **Form - 1**

Declaration of compliance with the pre-requisites for formation of the company.

IV. **Registration / filing fee**

A copy of the original paid Challan in the any branch of MCB Bank Limited or a Bank Draft/Pay Order drawn in favour of the Securities and Exchange Commission of Pakistan of the prescribed amount. (Table-I).

V. **Authorization by sponsors**

The authorization of sponsors in favour of a person to make good the deficiencies, if any, in memorandum and articles of association as may be pointed out by the registrar concerned and to collect the certificate of incorporation.

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c. **Additional Requirements for Incorporation Of a Company having objects of providing Security Services**

In case of security object company nine additional sets of each of the documents at i and ii above alongwith the bio-data, four attested photographs of each subscribers and financial position/bank statement of the subscribers (Aggregate wealth should not be less than 1.5 million) is required to be provided. Ministry of Interior grants NOC for a security object company.

d. **Documents for incorporation of a Single Member Company**

Any person may form a single member company and would file with the registrar at the time of incorporation a nomination in the form as set out in Form S1 indicating at least two individuals to act as nominee director and alternate nominee director, of the company in the event of his death. All the requirements for incorporation of a private limited company shall mutatis mutandis apply to a single member company.

e. Transfer of membership of Single Member Company to a new member.

If the membership of a single member company is transferred to a new member, the company shall, within fifteen days from such transfer, also file with the registrar, a nomination in the form as set out in Form S1.

f. **Change in status of a single member company.-** A single member company can be converted into a private company on increase of the number of its members to more than one. The company shall pass a special resolution for change of status and alter its articles accordingly within thirty days and transfer the shares within seven days. The company shall appoint and elect one or more additional directors within fifteen days of passing the special resolution and notify the appointment on Form 29 prescribed under the Companies (General Provisions and Forms) Rules, 1985 (the Rules) within fourteen days. Further, the company is required to file a notice of the fact in writing in the form as set out in Form S2, with the registrar within sixty days from the date of passing of special resolution.

g. Company becoming a single member company.- A private company having two or more members shall convert its status into single member company by passing a special resolution for change of its status, making necessary alteration in its articles and obtaining the approval of the Commission. An application for seeking Commission's approval shall be submitted by the company in the form as set out in Form S4 within thirty days of passing the special resolution for change of status to single member company.

The company shall transfer shares in the name of single member within fifteen days of the approval of the Commission and notify

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change in the board of directors on Form 29 within fourteen days from date of transfer of shares.

A certified copy of the order containing the approval together with a notice in the form as set out in Form S5 and a nomination of nominee directors in the form as set out in Form S1 shall be filed with the registrar concerned within fifteen days.

h. Obtaining Certified Copies of Memorandum & Articles of Association and Certificate of Incorporation

In order to obtain certified copies of memorandum of Association, articles of association and certificate of incorporation, challan of the requisite copying fee and Court stamps fee of the requisite value should be furnished alongwith registration documents.

i. **Documents for incorporation of an association not for profit**

All the documents meant for incorporation of a limited company alongwith a licence issued by the SECP. In case of a trade body, a licence issued by Ministry of Commerce would also be submitted to the registrar concerned. The application for obtaining the requisite licence from the Commission should be accompanied by draft memorandum and Articles of Association, list of promoters, bio-data of each promoter, declaration, names of companies in which the promoters of the proposed association hold any office, estimates of annual income and expenditure and brief statement of work already done or to be done. (Section 42 & Rule 6). Detailed guidance is provided on the link: http://www.secp.gov.pk/divisions/Portal_RD/registration_promoters.asp

REQUIREMENTS AFTER INCORPORATION

a. **Private companies**

i. The number and names of first directors are required to be determined by the majority of subscribers of memorandum in writing and until so determined all the subscribers of the memorandum who are natural persons shall be deemed to be directors of the company. The appointment of first directors is required to be notified to the registrar concerned on Form '29' within 14 days from the date of incorporation. The first election of directors is required to be held at the first Annual General Meeting of the company and subsequently after every three years. The directors so elected are to hold office for a period of three years. However, casual vacancy occurring on account of death, resignation or removal of any director may be filled up by the other directors for the remainder period of the term.

ii. Directors of every company are required to appoint the first chief executive not later than fifteen days from the date of

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incorporation and thereafter within fourteen days from the date of election.

iii. The first auditor is required to be appointed by the directors within sixty days from the date of incorporation and thereafter in each AGM of the company.

iv. A single member company is also required to appoint a company secretary within fifteen days of incorporation or of becoming a single member company or of the office of company secretary falling vacant and notify such appointment on Form 29 within fourteen days of the date of such appointment.

v. Any appointment, election or change in the Directors, Chief Executive, Auditors, Chief Accountant, legal adviser etc is required to be notified to the registrar concerned on Form '29' within 14 days of the said election, appointment or change (Section 205).

vi. A company is required to notify the registered office of the company on Form-21 within 28 days from the date of its incorporation. This form is normally submitted with the registration documents to facilitate communication. Change of registered office is also to be notified on the same form within the same period. (Section 142)

vii. A private company may commence its business immediately after its incorporation.

viii. First Annual General Meeting (AGM) of the company is required to be held within eighteen months from the date of incorporation and subsequent Annual General Meetings are required to be held once at least in every calendar year, within a period of four months following the close of its financial year and not more than fifteen months after holding of its last preceding AGM (Section 158).

ix. Directors of every company are required to lay before the company in its AGM audited balance sheet and profit and loss accounts in case of first accounts since the incorporation of the company and in any other case since the preceding account, made up to a date not earlier than the date of the meeting by more than four months (Section 233).

x. Annual return on prescribed Form 'A' is required to be filed with the registrar concerned once in each year made as on the date of Annual General Meeting, where no such meeting is held, on the last day of the calendar year (Section 156).

xi. In case of increase in paid-up capital, the company is required to offer new shares to the existing shareholders and the offer is required to be accompanied by a circular issued under section 86(3) to all the shareholders strictly in proportion to the shares

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held by them and, on the allotment of shares, return of allotment on Form '3' is required to be filed with registrar concerned within 30 days from the date of allotment of shares. Partly paid shares are not allowed to be issued at all. (Sections 73 & 86).

xii. The company is required to issue share certificates to its shareholders within 90 days from the date of allotment or within 45 days after the date of filing of application for registration of transfer of shares (Section 74).

xiii. Particulars of every mortgage or charge created by the company on its property or undertaking and every modification therein or satisfaction thereof are required to be filed and registered with the registrar concerned within 21 days after the date of its creation, modification or satisfaction (Sections 121, 129 & 132).

xiv. In case of death of single member of a Single Member Company, the nominee director of SMC is required to inform the registrar concerned of death of the single member, provide particulars of the legal heirs and in case of any impediment report the circumstances seeking the directions in the form as set out in Form S3 within seven days of the death of the single member.

xv. The decisions taken by the single member or sole director in the meeting of director and member of a Single Member Company are required to be drawn up in writing and recorded in the minute's book by the company secretary.

b. **Public companies**

i. All the requirements meant for private companies given at serial Nos. (i) to (xiii) above are also applicable to public companies. However, the listed companies are also required to file list of members on floppy diskette to the Commission and the associations are required to file with the registrar concerned annual return on Form 'B' instead of Form 'A'.

ii. Company is required to file a list of Directors and consent of Directors and Chief Executive within 7 days of the incorporation and thereafter before the election/appointment of Directors and Chief Executive on Forms 27 & 28.

iii. Company shall be entitled to commence its business after obtaining commencement of business certificate from the registrar concerned (Section 146).

iv. Statutory meeting is required to be held within a period of not less than three months but not more than six months from the date at which the company is entitled to commence business. A statutory report is required to be circulated to the members and five copies thereof certified in the prescribed manner are

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required to be filed with the registrar concerned, at least 21 days before the date of Statutory Meeting. A private company which converts itself to public company after one year of incorporation is not required to hold such statutory meeting and issue such statutory report. (Section 157).

v. Two copies of the audited balance sheet and profit and loss accounts signed in the prescribed manner are required to be filed by public companies with the registrar concerned within 30 days from the date of their AGM (Sections 233 & 242).

vi. Every listed company is required to file three copies of audited balance sheet and profit and loss accounts to the SECP, Stock Exchange and the registrar at the time of sending the notice of AGM to the members as well as within 30 days of holding the Annual General Meeting.

vii. Return containing beneficial ownership of listed securities and change therein on Form 31 and Form 32 are required to be filed with the Registrar concerned and the SECP.

viii. A listed company is also required to appoint a company secretary.

c. **Requirement after establishment of place of business by foreign companies**

A Foreign Company incorporated outside Pakistan, is required to file the following documents to the registrar concerned within 30 days from the establishment of its place of business in Pakistan (Sections 450 to 458 of the Companies Ordinance, 1984):

i. A certified copy of the charter, statute or Memorandum and Articles of the company accompanied by Form 38. The certification is to be given by:-

(a) the public officer in the country where the company is incorporated to whose custody the original is committed or
(b) a notary public of the country where the company is incorporated; or
(c) an affidavit of a responsible officer of the company in the country where the company is incorporated.

The signature or seal of the person so certifying shall be authenticated by a Pakistani diplomatic consular or consulate officer.

If the document is not in English, duly certified translation in English or Urdu language is provided (Rule 23 of Companies (General Provisions and Forms) Rules, 1985.

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ii. Address of registered office or principal office of the company, on Form 39;

iii. Particulars of directors, Chief Executive and secretary (if any) of the company, on Form 40;

iv. Particulars of principal officer of the company in Pakistan, on Form 41;

v. Particulars of person(s) resident in Pakistan authorized to accept service on behalf of the foreign company, on Form 42 alongwith the certified copy of the appointment order, authority letter of board of directors' resolution and consent of the principle officer;

vi. Address of principal place of business in Pakistan of the foreign company, on Form 43 (Section 451).

vii. Permission letter from the Board of Investment with a specific validity period for opening and maintaining of a branch/liaison office by a foreign company.

- Any change or alteration in particulars stated in the documents and returns filed at the time of registration u/s 451 is required to be filed on form 44 with the registrar concerned within 30 days of such change or alteration (Section 452).
- Foreign company is required to file annually with the registrar concerned annual accounts in respect of its operations within Pakistan as well as its global accounts together with the list of Pakistani members and debenture holders and of places of business of the company in Pakistan within the prescribed period (Section 453).
- Foreign company is required to submit the renewal/extension of the permission to open/maintain a branch/liaison office from the Board of Investment on the expiry of the validity period of the permission, originally granted.
- Foreign company is required to give notice on form 46 to the registrar concerned at least 30 days before it intends to cease to have a place of business in Pakistan and to publish a notice of such intention at least in two daily newspapers circulating in the Province or Provinces in which such place or places of business are situated

INFORMATION FOR THE COMPANIES HAVING FOREIGN INVESTMENT/ COLLABORATION

Foreign Investors are permitted to hold 100% equity of industrial projects without any permission of the Government. No Government sanction is required for setting up any industry, in terms of field of activity, location and size except for the following:

A. Arms and ammunitions.
B. High explosives
C. Radio-active substances
D. Security printing, currency and mint.

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No new units for the manufacture of alcoholic beverages or liquors will be allowed. There is no requirement for obtaining No Objection Certificates (NOC) from the provincial governments for locating the project anywhere in the country except in areas that are notified as negative areas. With the announcement of Investment Policy, 1997 by Government of Pakistan, the foreign investment has since been allowed on repatriate able basis in agriculture, service, infrastructure and social sectors subject to conditions indicated against each. They will have to simply register a company with the SEC under the Ordinance and to inform the State Bank of Pakistan provided the relevant conditionality is fulfilled.

(a) Service Sector:

Activities

"Foreign Direct Investment (FDI) in Service Sector is allowed for any activity subject to any condition that services which require prior permission/NOC or licence from the concerned agencies will continue to get the same treatment until and unless de-regulated by such agencies and will be subject to provisions of respective sectoral policies. The list of deregulated services in telecommunications is as under; -

a) E-mail/Internet/Electronic Information services (EIS)

b) Data Communication Network services

c) Trunk Radio services

d) Cellular Mobile telephone Services

e) Audiotex Services

f) Voice Mail Services

g) Card Pay Phone Services

h) Close User Group for Banking Operations

i) International Satellite Operations for Domestic Data Communication

j) Paging Services

k) Vehicle Tracking System (VTS)

l) Burglar Alarm System (BAS)

m) Global Mobile Personal Communication System (GMPCS)

n) Any other telecommunication service, which is deregulated in future, will become part of this list.

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Note: - Those sectors which have not been deregulated, and are with Pakistan Telecommunication Corporation Limited (PTCL), are open to foreign investors in collaboration with PTCL"

Conditions

i. The amount of foreign equity investment in the company/project shall be at least US $ 0.3 million.

ii. Foreign investors are allowed to hold 100 % of the equity subject to the condition that the repatriation of profit shall be restricted to a maximum of 60 % of the total equity or profits and that a minimum of 40 % of equity is held by Pakistani investor (including sale of shares in stock exchange) within five years.

(b) **infrastructure sector:**

Activities

"Infrastructure projects including development of industrial zones"

Conditions

i. The amount of foreign equity investment in the company/ project shall be at least US $ 0.3 million.

ii. 100% foreign equity is allowed on repatriate able basis.

(c) **social sector:**

Activities

"Education, Technical/Vocational Training, Human Resource Development (HRD), Hospitals, Medical and Diagnostic Services."

Conditions

i. The amount of foreign equity investment in the company/project shall be at least US $ 0.3 million.

ii. 100% foreign equity is allowed.

(d) Corporate Agriculture Farming (CAF) sector :

The Cabinet decision dated June 19th, 2002 on Corporate Agriculture Farming (CAF) policy enunciates that such local and foreign companies would be entitled CAF legal entity that are locally incorporated under the Companies Ordinance, 1984. In this connection, in case of foreign collaboration, 60% foreign equity is allowed with minimum investment of US$ 0.3 million. Beside the following agriculture related activities are included in CAF under the approved policy package, -

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i. Land development/reclamation of batter land, desert and hilly areas for agriculture purpose and Crop farming

ii Reclamation of water Front Areas/Creeks.

iii. Crops. Fruits, Vegetables, Flowers Farming/ Integrated Agriculture (Cultivation and processing of Crops)

iv. Modernization and Development of Irrigation Facilities and Water Management.

v. On farm construction of wheat/grain storage and construction of cold storage for captive use (not on commercial basis)

(e) Others.-

i) **Tourism**: Tourism has been given the status of industry and placed under priority industries i.e. category "C"of the Investment Policy.

ii) **Housing and Construction**: The Housing and Construction sector has also been declared as Industry and placed under priority Industries i.e. category "C"of the Investment Policy.

iii) Local and Foreign Companies involved in real estate projects will not market these projects unless the title of the property is transferred in the name of a locally incorporated company and the "Commencement of Business" certificate is issued by the Securities and Exchange Commission of Pakistan (SECP) to the company.

iv) **Information Technology**: Computer Software and Information Technology (IT) have been declared as Industry.

Table - I
TABLE OF FEE

Availability of Name Fees

	Online submission (Rs.)	Manual submission (Rs.)
	200	500

Registration Fees

	Online submission (Rs.)	Manual submission (Rs.)
For registration of a company whose nominal share capital does not exceed 100, 000 rupees , a fee of -----	2,500	5,000
For registration of a company whose nominal share capital exceeds 100, 000 rupees , the additional fee to be determined according to the amount of nominal share capital as follows, namely:-		

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(i) For every 100,000 rupees of nominal share capital or part of 100,000 rupees, after the first 100,000 rupees, up to 5,000,000 rupees, a fee of…….	**500**	**1,000**
(ii) For every 100,000 rupees of nominal share capital or part of 100,000 rupees, after the first 5,000,000 rupees, upto 5,000,000,000 a fee of……..	**250**	**500**
(iii) For every 100,000 rupees of nominal share capital or part of 100,000 rupees, after the first 5,000,000,000 rupees, upto any amount a fee of……..	**100**	**200**

Registration Fees for foreign companies

	Online submission (Rs.)	**Manual submission (Rs.)**
	25,000	**50,000**

Registration Fees for Associations not for Profit under Section 42

	Online submission (Rs.)	**Manual submission (Rs.)**
Licence or its renewal	**5,000**	**10,000**
Registration	**25,000**	**50,000**

Other Fees:

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	Online submission (Rs.)	Manual submission (Rs.)
Filing fee per return	500	1,000
Registration/ satisfaction of mortgage/charge fee	5,000	7,500
Inspection fee of file of a company	200	500
Application/Appeal/Complaint fee: ▪ By a member ▪ By a creditor ▪ On behalf of a company	 500 500 500	 500 1000 1000
Change of name fee	1,000	2,000
Alteration in Memorandum fee	5,000	10,000
Extension in time period for holding of AGM	For private Cos. 5,000 For Other Cos. 15,000	For private Cos. 5,000 For Other Cos. 15,000
Certified copy fee: ▪ Any certificate ▪ Memorandum and Articles of Association ▪ Any return ▪ Any other document	 100 For private Cos. 250 For Other Cos. 500 For private Cos. 100 For Other Cos. 200 Minimum 100 or 20 per page	 200 For private Cos. 500 For Other Cos. 1,000 For private Cos. 200 For Other Cos. 300 Minimum 100 or 20 per page
For an application to the Commission seeking approval to issue, circulate and publish the prospectus, a non-refundable fee in the following manner according to the size of total issue including all types of securities:		
Up to Rs.250 million	---	25,000
More than Rs. 250 million and up to Rs. 1000 million	---	50,000
More than Rs. 1000 million	---	100,000
(a) For providing list of companies, a fe calculated at the rate per data field subject to a minimum fee of five hundre rupees, a fee of ….	Rs. 2 per data field	Rs. 2 per data field
(b) For a Corporate Registration and Compliance System generated company profile, per company, a fee of …. ..	200	200

Abbreviations/References:

- **CR0:** Company Registration Office
- **SECP:** Securities & Exchange Commission of Pakistan

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- **Forms:** Different Specimen Forms available at the SEC HQ, CROs and SECP Website.
- **Rules:** Companies General Provisions & Forms Rules
- **Sections:** Sections of the Companies Ordinance, 1984

Fee can be paid through Bank draft,
Pay Order or Challan in all branches of MCB Bank Limited

Location and contact details of Company Registration Offices

1. **Company Registration Office,**
   State Life Building, 7-Blue Area, Islamabad
   Phone: 051-9208740, Fax 051-9208740
   email: croislamabad@secp.gov.pk

2. **Company Registration Office,**
   4th Floor, SLIC Building No.2, Karachi.
   Phone: 021-99213272, Fax 021-99213278
   email: crokarachi@secp.gov.pk

3. **Company Registration Office,**
   3rd & 4th Floors, Associated House,
   7-Egerton Road, Lahore.
   Phone: 042- 9200274, Fax 042-9202044
   email: crolahore@secp.gov.pk

4. **Company Registration Office,**
   63-A, Nawa-i-Waqt Building, Abdali Road, Multan.
   Phone: 061-9200530 Fax 061-9200530
   email: cromultan@secp.gov.pk

5. **Company Registration Office,**
   356-A, Al-Jamil PIaza,
   1st Floor, Peoples Colony, Small D Ground, Faisalabad.
   Phone: 041-9220284 Fax: 9220284
   email: crofsb@secp.gov.pk

6. **Company Registration Office,**
   1st Floor, State Life Building,
   The Mall, Peshawar Cantt.
   Phone: 091-9213178, Fax 091-9213178
   email: cropeshawar@secp.gov.pk

7. **Company Registration Office,**
   382/3, (IDBP House), Shahrah-e-Hali, Quetta Cantt.
   Ph: 081-2844136
   email: croqta@qta.paknet.com.pk

8. **Company Registration Office,**
   House # 28, Hamdard Housing Society,

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Airport Road, Sukkur.
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