



PAKISTAN STOCK EXCHANGE LIMITED

PSX/N-477

NOTICE

April 19, 2019

Reproduce hereunder **BPRD Circular Letter No.5 of 2019** dated March 22, 2019 received from **State Bank of Pakistan**, regarding **Quarterly & Half-Yearly Financial Statements - Format of Interim Financial Statements**, for information of all concerned.

3/27/2019

State Bank of Pakistan



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BPRD Circular Letter No. 05 of 2019

March 22, 2019

The Presidents/Chief Executives,
All Banks/ DFIs,

Dear Sir / Madam,

Quarterly & Half-Yearly Financial Statements - Format of Interim Financial Statements

Please refer to BSD Circular Letter No. 2 of 2004 dated May 12, 2004, wherein the format of quarterly & half-yearly financial statements was prescribed to the banks/DFIs. In this regard, State Bank of Pakistan is revising these existing format in order to bring it in line with the annual financial statements format, issued vide BPRD Circular No. 2 of 2018. The revised format of interim financial statements, together with notes forming part thereof, are enclosed which will substitute the existing format.

2. All banks/DFIs are directed to prepare their quarterly & half-yearly financial statements on the revised format, effective from the accounting year starting from 1st January, 2019. Keeping in view the paucity of time for preparing the 1st quarter financial statements of 2019, the timeline for their preparation has been extended from April 30, 2019 to May 31, 2019.

Please acknowledge receipt.

Encl: Format for Quarterly & Half-Yearly Financial Statements

Sincerely,

sd/-

(Muhammad Akhtar Javed)
Director

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