

**THE GAZETTE OF PAKISTAN
EXTRAORDINARY**

PART II

Statutory Notifications (S.R.O)

Securities and Exchange Commission of Pakistan

NOTIFICATION

Islamabad, the November 16, 2009

S.R.O. 983(I)/2009.- In exercise of powers conferred by sub-section (1) of section 246 of the Companies Ordinance, 1984 (XLVII of 1984) delegated vide S.R.O 659(I)/2009 dated July 14, 2009, the Commissioner (Company Law Division) is pleased to issue the following General Order, namely:-

**COMPANIES (CORPORATE SOCIAL RESPONSIBILITY)
GENERAL ORDER, 2009**

1. Short title, application and commencement.- (1) This General Order shall be called the Companies (Corporate Social Responsibility) General Order, 2009.

(2) It shall be applicable on all the public companies from the financial year beginning on or after July 1, 2009.

(3) Words and expressions used but not defined in this General Order shall have the same meaning as are assigned to them in the Companies Ordinance, 1984 (the Ordinance).

2. Obligations under the law- (1) Every company shall provide descriptive as well as monetary disclosures of the Corporate Social Responsibility activities undertaken by it during each financial year.

(2) Such disclosures shall be made in the directors' report to the shareholders annexed to the annual audited accounts. The disclosure of such activities will be in addition to the disclosure requirements already mentioned in the Ordinance.

(3) The disclosures, wherever required, shall include, but shall not be limited to the following:

- (i) corporate philanthropy
- (ii) energy conservation
- (iii) environmental protection measures
- (iv) community investment and welfare schemes
- (v) consumer protection measures
- (vi) welfare spending for under-privileged classes
- (vii) industrial relations
- (viii) employment of special persons
- (ix) occupational safety and health
- (x) business ethics and anti-corruption measures
- (xi) national-cause donations
- (xii) contribution to national exchequer
- (xiii) rural development programmes.

(4) It shall be the duty of every person referred to in sub-section (2) of section 246 of the Ordinance to comply with the provisions of this General Order.

No. CLD/RD/602(34)/2009

(Salman Ali Shaikh)
Commissioner (CLD)