

THE COMPANIES ACT, 2017
THE COMPANIES REGULATIONS, 2024
[Regulations 138, 140, 143 & 30]

**APPLICATION FOR REGISTRATION AS A GROUP,
ALTERATION THEREIN OR DESIGNATION AS A GROUP FOR TAXATION**

PART-I

(Please complete in bold capital letters)

1.1 CUIIN (Incorporation Number)

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1.2 Name of holding company

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1.3 Fee Payment
Details

1.3.1 Challan No

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1.3.2 Amount (Rs.)

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PART-II

(This part is applicable for registration as a Group)

M/s. (Name of holding company along-with its group registration number), hold shares in the subsidiary companies (as per the statement of shareholding attached as Appendix-A), all locally incorporated under the Companies Act, 2017, with the same accounting year end and intend to constitute a Group comprising of following companies:

i. _____ (holding company)

ii. _____

iii. _____

PART-III

(This part is applicable for alteration in a Group)

1. It is hereby informed that the composition of the Group registered under Sr. No. _____ dated _____ has been changed as under:

i. _____ (holding company)

- ii. _____
- iii. _____

2. Appendix-A of revised statement of shareholding and original certificate of registration of a Group/ original certificate of change in the composition of a Group are attached herewith.

PART-IV

(This part is applicable for certification of group taxation)

M/s _____ (Name of holding company) hold 100% shares in the following subsidiary companies, all locally incorporated under the Companies Act 2017, having similar year end, constitute a Group

- i. _____
- ii. _____
- iii. _____

and intend to opt to be taxed as one fiscal unit for the purpose of Group Taxation under section 59AA of the Income Tax Ordinance, 2001. The details of investment of the holding company in the share capital of the subsidiary companies is given hereunder:

S. No.	Name of subsidiary(ies) and CUIN	No. of shares issued by the company	Par value	Amount of total Paid-up Capital (Rs.)	No. of shares held by the above-named holding company	% of shareholding of above-named holding company in the subsidiary	Date(s) of acquisition of shares	Relevant evidence (Form A or any other document)

PART-V

(This part is applicable for certification of group relief)

M/s _____ (Name of holding company) _____ along with the following subsidiary companies

- i. _____
- ii. _____
- iii. _____

locally incorporated under the Companies Act 2017, comprise a group of companies and intends to avail Group Relief under section 59B of the Income Tax Ordinance, 2001 on the ground that:

- a. that the holding company namely; M/s. _____ is listed on stock exchange in Pakistan and hold _____% (55% or more) shares in _____ (subsidiary company(ies)); or
- b. that _____ the holding company namely; M/s. _____ directly hold _____% (75% or more) of the share capital of the subsidiary companies namely:
 - i. _____
 - ii. _____
 - iii. _____

PART-VI

2.1 Declaration:

I do hereby solemnly and sincerely declare that the information provided in the form is:

- (i) true and correct to the best of my knowledge, in consonance with the record as maintained by the Company and nothing has been concealed; and
- (ii) hereby reported after complying with and fulfilling all requirements under the relevant provisions of law, rules, regulations, directives, circulars and notifications whichever is applicable.

2.2 Name of applicant / authorized person

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2.3 Signatures

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Day

Month

Year

2.4 Date

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Enclosures: *As per Regulations 134 to 139, as applicable.*

THE COMPANIES ACT, 2017
THE COMPANIES REGULATIONS, 2024
 [Regulation 139 & 140]

STATEMENT OF SHAREHOLDING
AS ON _____

Particulars of the Holding company

Name	
CUIN	

	<u>No. of shares</u>	<u>Par value</u>	<u>Amount (Rs.)</u>	<u>Held by</u> (Names of the sponsors/directors)*	<u>Percentage of shareholding</u>
	<div></div>		<div></div>		<div></div>
Total Paid-up Capital	_____		_____		_____

	<u>No. of shares</u>	<u>Par value</u>	<u>Amount (Rs.)</u>	<u>Investment made in subsidiaries and associates</u>	<u>Percentage of total investment</u>
	<div></div>		<div></div>		<div></div>
Total Long-term Investments	_____		_____		_____

Particulars of the Subsidiaries

i. Name	
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CUIN

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	<u>No. of shares</u>	<u>Par value</u>	<u>Amount (Rs.)</u>	<u>Held by</u> (Names of the holding company)	<u>Percentage of shareholding</u>
Total Paid-up Capital					

	<u>No. of shares</u>	<u>Par value</u>	<u>Amount (Rs.)</u>	<u>Investment in other companies</u>	<u>Percentage of total investment</u>
Total Long- term Investments					

ii. Name

CUIN

	<u>No. of shares</u>	<u>Par value</u>	<u>Amount (Rs.)</u>	<u>Held by</u> (Names of the holding company)	<u>Percentage of shareholding</u>
Total Paid-up Capital					

	<u>No. of</u> <u>shares</u>	<u>Par</u> <u>value</u>	<u>Amount</u> <u>(Rs.)</u>	<u>Investment</u> <u>in other</u> <u>companies</u>	<u>Percentage of total</u> <u>investment</u>
Total Long-term Investments					

* If shares have been owned, held or controlled by the spouse or minor children of the sponsor/shareholder, the fact shall be disclosed separately.

Signature of Chief Executive/Company Secretary of the holding company

Appendix-B to App-6

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[Regulation 138 & 140]

AFFIDAVIT

We, the directors of_____ (name of the holding company) do hereby, solemnly affirm and testify that the contents of the application and the documents submitted to the Securities and Exchange Commission of Pakistan for grant of approval to form a Group under the Companies Regulations, 2024 are true and correct to the best of our knowledge and belief and nothing has been concealed therein.

DEPONENTS
(Signature)

The Deponent(s) is/are identified by me

Signature _____

ADVOCATE
(Name and Seal)

Solemnly affirmed before me on this _____ day of _____ at _____ by the
Deponent(s) above named who is/are identified to me by _____, Advocate.

Signature _____

OATH COMMISSIONER FOR TAKING AFFIDAVIT
(Name and Seal)