

ICAP HEAD OFFICE

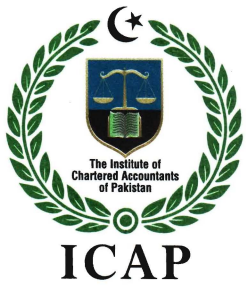
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September 3, 2025

ELECTION COMMITTEE ADVISORY TO MEMBERS CONTESTING ELECTIONS TO THE COUNCIL AND REGIONAL COMMITTEES

Dear ICAP Members and Contesting Candidates,

Following the recent announcement of elections to the Council and Regional Committees, and in pursuance of relevant ICAP laws, regulations, directives and guidelines, the Institute wishes to remind all members who may be intending to contest these elections, including current members of the Council and Regional Committees, regarding the importance of maintaining fairness, professionalism, and ethical standards throughout the pre-election and election period.

The Institute's Continuing Professional Development (CPD) programs, webinars, seminars, and other official events are organized solely for the professional development and benefit of members, in line with the Institute's functions under Section 15 of the Chartered Accountants (CA) Ordinance, 1961 to promote education, research, and regulation in accountancy. These platforms must not be utilized for personal gain, canvassing, or obtaining undue prominence in the context of elections.

Accordingly, members intending to contest elections, including incumbent Council and Regional Committee members, are strictly advised to refrain from the activities which are prohibited under the bye laws and directives.

The Election Committee encourages to ensure healthy CPD activities for the members initiated by these committees. The Election Committee would discourage showcase events/conferences from those committees/boards whose chair/members are contesting the upcoming elections. However, if the Council feels that such events are necessary in the interest of the Institute then such events may be held provided that the chair/ members (if they are contesting elections) may excuse themselves for such events.

The Office Bearers, Chairman of committee or any other council or regional committee members who are contesting elections may continue to perform official duties for those events / seminars which have been scheduled and announced prior to issue of election notification dated August 8, 2025, however, they cannot appear as Speaker, Master of Ceremony, Moderator for an Institute related event or webinar.

Candidates during their canvassing, as per ICAP Bye-Laws, shall refrain themselves from any public discussions which are detrimental to the interest of the Country and its institutions. It is advisable that they should refrain themselves from engaging in any argument, discussion or debate which is political in nature on any social media platform (both physical and virtual) which is specific to the voters and / or members of the ICAP.

REGISTERED OFFICE

Chartered Accountants Avenue,
Block 8, Clifton, Karachi, 75600, Pakistan.

The Election Committee considers this important to emphasize on some of the Bye-Laws and Directives of the Institute which may be relevant relating to ICAP elections.

ICAP Code of Conduct on Social Media posts should be strictly followed as per Directive 7.05.

Bye-Law 47 of the ICAP Bye-Laws addresses disciplinary actions against members in connection with the conduct of elections. Violation of Bye-Law 47 may result in actions under applicable ICAP laws and directives including Directive 7.06 of the Council.

Directive 6.03 (Revised 2017) reinforces Bye-Law 47 of ICAP Bye-Laws by requiring candidates and voters to refrain from certain activities. Bye-Law 47A prescribes the rules for canvassing, which must strictly be limited within the Bye-Law to maintain fairness.

Candidates must observe “good taste and good sense” in any circularization or canvassing. The Election Committee is empowered to issue **Guidelines on Good Taste Communication which are enclosed.**

Candidate must not make defamatory statements about the Institute, Council, Election Committee, past Council members, other contesting candidates and government institutions.

Members may give any suggestions for the purpose of conducting smooth, free and fair elections formally in writing and disclosing their identity to the ICAP Secretariat for consideration by the Election Committee.

This advisory is issued to uphold the principles of ethical communication, mutual respect, and fair elections, in alignment with the Institute’s Code of Ethics and the overarching objectives of the CA Ordinance and Bye-Laws.

Relevant Directives and Bye-Laws related to Election can be accessed at <https://icap.org.pk/icap-elections-2025/>

For queries and complaints, contact the Election Committee at electioncommittee@icap.org.pk

By Order of the Election Committee



Omaisr Jamal, FCA
Secretary

ICAP Elections 2025: Guidelines from Election Committee for Canvassing & Good Taste Communication

In exercise of the powers conferred by **clause No. 3 of the Council's Directive 6.03** (titled as “**Institute's Elections**”), the following guidelines are being issued by the Election Committee for candidates' canvassing to ensure the conduct of the election justly and fairly:

1. Principle of Good Taste Communication for Canvassing

- a. **Presentation:** Candidates would be provided with the opportunity to make a presentation to the members, to be organized by the Institute for the introduction of candidates.
- b. **Write-up:** The candidates are allowed to submit a write up not exceeding two pages of the size 8.5 x 13 inches in which they may include their views including inspiration and motivation to serve the Institute.
- c. Candidates are advised to ensure that the contents of their campaign/canvassing should be in good taste i.e. professional, appropriate and polite.
- d. Candidates should follow the 'Principles of Good Taste' in all Communications as mentioned below:
 - Engage in communication that is ethical and sensitive to cultural values and beliefs.
 - Engage in truthful, accurate and fair communication that facilitates respect and mutual understanding.
 - Adhere to the ICAP's Code of Ethics and uphold the credibility and dignity of their profession.

2. Using of Social Media for Canvassing

- a. Candidates may use social media network for example LinkedIn, Platform X and WhatsApp to support traditional methods of canvassing. They may use hashtag **#ICAPElections2025** in their social media posts to maximize reach among the members.
- b. **Candidates should comply with Directive 7.05, “ICAP Code of Conduct Policy for General Membership - Usage of Social Media” for Social Media posts.**

Few key points (not all-inclusive) from Directive 7.05 are listed below:

- While posting messages on social media, the candidate has to keep the boundaries of decent and respectful communication. The basic principle of respecting the core value of the profession is not to be compromised.
- Members/Candidates are advised to respect the Institute's intellectual property rights by ensuring that the pages and groups do not use the ICAP logos or create the impression of being affiliated or appear to be like an official page/group of the Institute.
- Members/Candidates are advised not to post false or defamatory material about ICAP or any of its Committees, Boards, Council and Election Committee such as personal attacks, derogatory and disparaging remarks, statements or content that is threatening.
- In case of violation of any of the provisions contained herein, cognizance of the same may be taken for necessary disciplinary action by the Institute under the Code of Ethics for Chartered Accountants and the Chartered Accountants Ordinance, 1961.

3. Activities to be Refrained by All Contesting Candidates (Bye-Law 47 and Directive 6.03)

- a. Forming groups or panels of two or more persons overtly or covertly on any basis.
- b. Organizing parties to entertain voters, either in the name of the organization or in an individual capacity.
- c. Canvassing for votes based on caste/creed/tribe/ethnicity.

3. Activities to be Refrained by All Contesting Candidates (Bye-Law 47 and Directive 6.03) – Continued

- d. Use of defamatory statements against the Institute, Council, Election and other Committees and other contesting candidates.
- e. Influencing a candidate to withdraw candidature.
- f. Unduly influencing the elections by directly or indirectly interfering or attempting to interfere with the free exercise of any electoral rights.
- g. Taking bribe, which includes any gift, offer or promise of any gift or gratification, to any person by his connivance, with the object to directly or indirectly induce a member to stand or not to stand as a candidate.
- h. Receiving gratification from a member or provide gratification to a member.
- i. Circulation/distribution of pamphlets/letters/badges/cards.
- j. Publishing a false statement reasonably calculated to prejudice the prospects of a candidate's election.
- k. Distributing slips to voters containing names of certain candidates on the day of the election.
- l. Hiring a vehicle to transport voters.

4. Additional Guidelines for Elected Members of the Council and Regional Committees

The Council and Regional Committees members who are considering contesting the elections are expected to refrain from following activities that may cast an impression or perception of the use of undue influence on the campaigning activities as a consequence of their current position:

- a. Not to use the platform of Institute, related events or webinars for campaigning or canvassing or soliciting support or votes for the upcoming elections.
- b. Not to send any communications, including emails, brochures, invites, flyers, etc., on behalf of the Institute with your personal names and photographs. Any necessary communication should be made through the Institute stating the designation only.
- c. Not to send any communication (other than official communication allowed under (b) above) through E-mail, or Social Media platforms about ICAP or any of its Committees, Boards and Council.
- d. Not to make any adverse or derogatory comments / remarks about the Institute, its Council members (both present or past), Election Committee and its members and other contesting candidates.
- e. The Office Bearers, Chairman of the Committees or any other Council or Regional Committee members who are contesting elections may continue to perform official duties for those events / seminars which have been scheduled and announced prior to issue of election notification dated August 8, 2025, however, they cannot appear as Speaker, Master of Ceremony, Moderator for an Institute related event or webinar.
- f. The members are encouraged to limit excessive frequency of Committee/Institute related events during this period, compared to normal past practices, to avoid any negative perceptions.

5. Non-Compliance with the Election Committee's Guidelines, CA Ordinance, Bye-Laws and Directives of the Council

In case of non-compliance with the **Election Committee's Guidelines**, or the provisions relevant to the conduct of elections given in CA Ordinance, Bye-Laws or Directives of the Council, the Election Committee holds the right, under the provisions of Bye-Law 47, Directives 6.03 and 7.06 to take such actions as it deems appropriate, including (but not limited to) issuance of a warning to the candidate and communication to the members.

Note:

The guidelines issued herewith by the Election Committee are not exhaustive and the Election Committee retains the right to issue additional guidelines (where deemed appropriate).

Issued under Order of the Election Committee