

**COMPANIES ACT**  
(CHAPTER 50)

**COMPANIES**  
**(FILING OF DOCUMENTS)**  
**REGULATIONS**

**Rg 7**

**G.N. No.**  
**S 17/2003**

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COMPANIES ACT  
(CHAPTER 50, SECTIONS 12A (1A), (1B) AND 411)

COMPANIES  
(FILING OF DOCUMENTS)  
REGULATIONS

ARRANGEMENT OF REGULATIONS

PART I

PRELIMINARY

Regulation

1. Citation
2. Definitions

PART II

GENERAL MATTERS

3. Forms
4. Directions in forms
5. Fees
6. Prescribed person

PART III

GENERAL PROVISIONS RELATING TO  
DOCUMENTS ATTACHED TO FORMS

7. General requirements for documents lodged with Registrar
8. Verification and certification of documents
9. Agent's authority to be lodged
10. Signed copies of statutory report and auditor's report thereon required for lodgment
11. Certified copies of statements of affairs
12. Certified translations of documents
13. Time for lodging documents
14. Affidavit and statutory declaration
15. Service of documents on Official Receiver

PART IV

INCORPORATION OF COMPANIES AND  
RELATED MATTERS

Regulation

16. Documents for incorporation
17. Fee for incorporation of company
18. Confirmation of consents to be lodged electronically
19. Notice of incorporation
20. Notice of commencement of business

PART V

FOREIGN COMPANIES

21. Certification or verification of documents required for registration of foreign companies
22. Manner of verification of memorandum of appointment, etc.
23. Manner of verification by statutory declaration
24. Notice of registration of foreign company
25. Documents to be lodged where change or alteration is made

PART VI

JUDICIAL MANAGEMENT

26. Notice of special resolution
27. Copy of proposals, revised proposals and report of result of meeting of creditors
28. Lodgment of notice of petition and petition for judicial management
29. Lodgment of judicial management order
30. Copy of resolution to be lodged
31. Cessation of office of judicial manager

PART VII

PROVISIONS ON USE OF CERTAIN FORMS

32. Notice of errors in document lodged
33. Application to Registrar for leave to lodge notice of error
34. Notice of allotment
35. Order of court

PART VIII

ANNUAL RETURN

Regulation

- 36. Annual return
- 37. Verification of summary of return
- 38. Main return by company limited by shares
- 39. Return by company not limited by shares

PART IX

CHARGES

- 40. Variation of charges
- 41. Time prescribed for endorsement of satisfaction of charges

PART X

TRANSITIONAL PROVISION

- 42. Transitional provision
- The Schedule

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[13th January 2003]

PART I

PRELIMINARY

**Citation**

**1.** These Regulations may be cited as the Companies (Filing of Documents) Regulations.

**Definitions**

**2.** In these Regulations, unless the context otherwise requires —

“agent” means —

- (a) any person named in a memorandum of appointment or power of attorney lodged under section 368 (1) (e) of the Act; or
- (b) an agent appointed under section 370 (5) of the Act;

“electronic filing system” means the electronic filing system provided by the Registry of Companies for the purposes of lodging documents with the Registrar under the Act;

“form” means an electronic form provided on the electronic filing system;

“lodge” means to lodge, file or submit a form or other document electronically.

## PART II

### GENERAL MATTERS

#### **Forms**

**3.—**(1) The forms prescribed for the purposes of lodgment with the Registrar under the Act shall be those provided on the electronic filing system at <http://www.bizfile.gov.sg>.

(2) The Registrar may issue such other forms as he thinks fit for the purposes of the Act.

(3) The Registrar may make any modification or amendment necessary to any form for the purpose of facilitating the lodgment of that form.

(4) Where strict compliance with a form is not possible, the Registrar may allow that form to be complied with in such other manner as he thinks fit.

(5) Any form and any relevant accompanying document to be lodged with the Registrar under the Act shall be lodged using the electronic filing system.

(6) Where lodgment of any form or document using the electronic filing system is not possible, the Registrar may allow that form or document to be lodged in such other manner as he thinks fit.

#### **Directions in forms**

**4.—**(1) A form shall be completed and lodged in accordance with such directions as are specified in that form or by the Registrar.

(2) Unless otherwise required, all particulars to be inserted in a form shall be in the English language.

(3) The Registrar may refuse to accept any form that is not completed or lodged in accordance with this regulation.

### **Fees**

**5.—**(1) The fee payable to the Registrar in respect of the lodgment of a form with the Registrar shall be paid at the time that the form is lodged, unless otherwise directed by the Registrar.

(2) Payment of fees shall be made in such manner as the Registrar may direct.

(3) Where a form requires endorsements by more than one person, such endorsements shall be made within 3 calendar days from the date of the lodgment, and payment of the prescribed fee shall be made by the last person endorsing the form.

(4) Any failure to pay the prescribed fee in paragraph (1) shall render void the lodgment referred to in that paragraph.

### **Prescribed person**

**6.—**(1) For the purposes of the Act, a prescribed person is —

- (a) an advocate and solicitor;
- (b) an accountant registered with the Institute of Certified Public Accountants of Singapore;
- (c) a member of the Association of International Accountants (Singapore Branch);
- (d) a member of the Institute of Company Accountants, Singapore;
- (e) a member of the Singapore Association of the Institute of Chartered Secretaries and Administrators;
- (f) a corporate secretarial agent;
- (g) a member of such other professional association as may be approved by the Minister and published by notification in the *Gazette*;
- (h) in a matter under these Regulations other than the incorporation of a company or the registration of a foreign company —
  - (i) an employee of a service bureau who is approved by the Minister as a prescribed person; or

- (ii) an employee of the firm or corporation in which a prescribed person referred to in sub-paragraph (a), (b), (c), (d), (e), (f) or (g) is a partner or is employed, if —
    - (A) the employee is authorised by the prescribed person to act on that prescribed person's behalf in the matter; and
    - (B) the employee is, in the opinion of the prescribed person, someone who has the knowledge and experience relevant to that matter; or
  - (i) any other person who, in the opinion of the Minister, is a fit and proper person to be a prescribed person.
- (2) In this regulation —

“corporate secretarial agent” means a person who is carrying on the business of corporate secretarial services for one or more companies and who has been a secretary of a company for at least 3 years of the preceding 5 years;

“service bureau” means a service bureau which the Registrar has authorised to be established for the purpose of assisting in the lodgment of documents using the electronic filing system.

### PART III

#### GENERAL PROVISIONS RELATING TO DOCUMENTS ATTACHED TO FORMS

##### **General requirements for documents lodged with Registrar**

**7.** Any document which is to accompany a form to be lodged with the Registrar shall comply with such directions as are specified by the Registrar.

##### **Verification and certification of documents**

**8.—(1)** The copy of the contract to be lodged under section 63 (4) of the Act shall be certified by an advocate and solicitor, an accountant or a prescribed person declaring that he has compared the copy with the original contract and that it is a true copy of the contract of which it purports to be a copy.

(2) For the purpose of paragraph (1), the certification may be made on the copy of the contract, and the copy shall be signed and dated by the advocate and solicitor, accountant or prescribed person and shall contain the name of the advocate and solicitor, accountant or prescribed person, as the case may be, and the name and address of his firm or corporation, if applicable.

(3) A copy of the report of the result of the meeting to be lodged by a judicial manager under sections 227N (3) or 227P (5) of the Act and of a certificate or other document annexed to the report, shall be a copy verified in writing by the judicial manager to be a true copy of the original report and of that certificate or document.

(4) The affidavit verifying a statement of affairs of a company referred to in sections 224 (2) and 227L (2) of the Act shall be in accordance with the applicable form.

(5) For the purpose of section 270 (1) of the Act, a statement of affairs of a company shall be verified by affidavit in accordance with the applicable form sworn or affirmed by the person who lodges, or by one of the persons who lodges, the statement to the Official Receiver or the liquidator of the company, as the case requires, under section 270 (2) of the Act.

#### **Agent's authority to be lodged**

9. Where a statement in lieu of prospectus lodged with the Registrar under section 59 (1) of the Act is signed under section 60 (1) (a) of the Act by a person authorised in writing by a director or proposed director, the authorisation or a verified copy of the authorisation shall be annexed to the statement.

#### **Signed copies of statutory report and auditor's report thereon required for lodgment**

10. For the purposes of section 174 (5) of the Act —

- (a) the copy of the statutory report of a company to be lodged with the Registrar shall be a copy that is certified under section 174 (3) of the Act by the personal signatures of not less than 2 directors; and



- (b) the copy of the auditor's report on a statutory report referred to in paragraph (a) to be lodged with the Registrar shall be a copy that is personally signed by the auditor or, where the auditor is a firm, by one of the partners of that firm.

### **Certified copies of statements of affairs**

**11.** The copy of the statement of affairs of a company to be lodged with the Registrar shall be a copy certified in writing to be a true copy of the original statement —

- (a) in the case of a copy lodged for the purposes of section 223 (1) (c) (i) of the Act, by the receiver or manager of the property of the company; and
- (b) in the case of a copy lodged for the purposes of section 270 (3) of the Act, by the liquidator of the company.

### **Certified translations of documents**

**12.—**(1) For the purposes of section 397 of the Act, “certified translation” means a translation that —

- (a) in the case of a translation made outside Singapore —
  - (i) is certified by an official to whom the custody of the original instrument, certificate, contract or document is committed, being an official holding or purporting to hold an office corresponding to that of the Registrar in the place in which the corporation is formed or incorporated;
  - (ii) is certified by a notary public or a translator duly admitted and sworn in accordance with the law of the place in which the corporation is formed or incorporated; or
  - (iii) is certified by a Singapore consular officer in the place in which the corporation is formed or incorporated; or
- (b) in the case of a translation made within Singapore, is certified by a person approved by the Registrar to be a correct translation in the English language.

(2) The Registrar may, before accepting a translation for lodgment, require the person lodging the translation to furnish to the Registrar such evidence as the Registrar thinks sufficient of the ability of the person by whom the translation is made to make the translation.

(3) In this regulation, “Singapore consular officer” means a Consul or a person performing consular functions on behalf of the Government.

### **Time for lodging documents**

**13.** Where a form or document is required under the Act or these Regulations to be lodged with the Registrar but a period of time within which that form or document is to be lodged is not prescribed, that form or document shall be lodged —

(a) within 30 days; or

(b) in the case of a form or document required to be lodged by a foreign company, within such further period as the Registrar may in special circumstances allow,

after the occurrence of the event to which the form or document relates.

### **Affidavit and statutory declaration**

**14.—**(1) Except as otherwise provided in the Act, these Regulations or in any form, an affidavit or a statutory declaration sworn or declared for the purposes of the Act or these Regulations on behalf of a corporation shall be sworn or declared by a director or the secretary of the corporation.

(2) Where an affidavit or a statutory declaration prescribed by the Act or these Regulations purports to be sworn or declared at a place outside Singapore, the affidavit or statutory declaration shall be sufficient for the purposes of the Act or these Regulations if it purports to be sworn or declared in accordance with the requirements of the law of that place.

(3) The affidavit verifying the account of receipts and payments by the receiver or manager under section 225 (1) of the Act need not be lodged with the form if the lodgment is personally done by the receiver or manager concerned and he declares in that form that the accounts and statements are true and correct.

### **Service of documents on Official Receiver**

**15.** A form lodged with the Registrar in compliance with sections 270 (3), 295 (4), 308 (3) and (4), 316 (1) and (3) and 317 (1) of the Act shall be deemed to have been lodged with the Official Receiver upon payment of the prescribed fees for both the lodgments.

## **PART IV**

### **INCORPORATION OF COMPANIES AND RELATED MATTERS**

#### **Documents for incorporation**

**16.** For the purposes of section 19 (1) (a) of the Act, a person desiring the incorporation of a company shall submit the application in the applicable form and furnish the Registrar with such information as is required in that form.

#### **Fee for incorporation of company**

**17.** For the purposes of section 19 (1) (c) of the Act, a person desiring the incorporation of a company shall pay the Registrar the applicable fee specified in the Second Schedule to the Act.

#### **Confirmation of consents to be lodged electronically**

**18.** Where an advocate and solicitor, an accountant or a prescribed person has been engaged for the purposes of incorporating a company, he shall confirm in the manner determined by the Registrar —

- (a) the consent of a person to act as a director;
- (b) that the person is not disqualified from acting as a director under the Act; and
- (c) the consent of a person to act as a secretary,

and lodge such confirmations with the Registrar.

#### **Notice of incorporation**

**19.** For the purposes of section 19 (4) of the Act, the Registrar shall issue a notice of incorporation via electronic mail, as set out

in Part I of the Schedule, to the applicant upon the successful incorporation of the company.

### **Notice of commencement of business**

**20.** For the purposes of section 61 (3) of the Act, the Registrar shall issue a notice of commencement of business via electronic mail, as set out in Part II of the Schedule, to the applicant upon lodgment of the declaration under section 61 (1) (b) (iii) or (2) (c) of the Act with the Registrar.

## **PART V**

### **FOREIGN COMPANIES**

#### **Certification or verification of documents required for registration of foreign companies**

**21.—**(1) For the purposes of section 368 (1) (a) of the Act, a certified copy of a certificate referred to in that section is a copy that has, within the period of 3 months immediately preceding the day on which it is lodged with the Registrar or within such longer period as the Registrar permits, been certified to be a true copy by an official holding or purporting to hold an office corresponding to that of the Registrar in the place in which the foreign company concerned is formed or incorporated.

(2) Where the certificate referred to in section 368 (1) (a) of the Act is an electronic document, the Registrar may accept a certified copy of a print-out of that certificate from an electronic database of an office corresponding to that of the Registry of Companies in the place in which the foreign company is formed or incorporated.

(3) For the purposes of section 368 (1) (b) of the Act, a certified copy referred to in that section, of a charter, statute or memorandum and articles or other instrument constituting or defining a foreign company's constitution, is a copy that has, within the period of 3 months immediately preceding the day on which it is lodged with the Registrar or within such longer period as the Registrar permits, been certified to be a true copy —

(a) by an official holding or purporting to hold an office corresponding to that of the Registrar in the place in which the foreign company concerned is formed or incorporated;

- (b) by a notary public; or
- (c) by a director, manager or secretary of the foreign company by affidavit or, in the case of a foreign company formed or incorporated within the Commonwealth, by statutory declaration made by a director, manager or secretary of the foreign company.

(4) In paragraph (2), “electronic document” means a document that is filed, served, delivered or otherwise conveyed by electronic transmission.

### **Manner of verification of memorandum of appointment, etc.**

**22.** For the purposes of section 368(1)(e) of the Act, a memorandum of appointment or power of attorney shall be verified by affidavit or, in the case of a foreign company formed or incorporated within the Commonwealth, by statutory declaration made by a person verifying that he was present and saw —

- (a) the seal of the foreign company duly affixed to the memorandum of appointment or power of attorney; or
- (b) the memorandum of appointment or power of attorney duly executed on behalf of the foreign company in such manner as to be binding on the company.

### **Manner of verification by statutory declaration**

**23.** For the purposes of section 368(2) of the Act, a statutory declaration of a copy of the deed or document referred to in that section shall be made by a director, manager or secretary, or by the agent, of the foreign company declaring that he has compared the copy with the original deed or document and that it is a true copy of the deed or document of which it purports to be a copy.

### **Notice of registration of foreign company**

**24.** For the purposes of section 371 of the Act, the Registrar shall issue a notice of registration of a foreign company via electronic mail, as set out in Part III of the Schedule, to the applicant upon the successful registration of the foreign company.

**Documents to be lodged where change or alteration is made**

**25.** For the purposes of section 372 (1) of the Act, the documents that a foreign company is required to lodge with the Registrar are as follows:

(a) where any change or alteration is made in the charter, statutes, memorandum or articles of the foreign company or other instrument constituting or defining its constitution —

(i) a copy of the instrument effecting that change or alteration; or

(ii) a copy of the charter, statutes, memorandum, articles or other instrument as changed or altered,

in either case being a copy certified to be a true copy in the same manner as a copy is certified under regulation 21 (3) to be a true copy;

(b) where any change or alteration is made in the name of the foreign company —

(i) a copy of the certificate of its incorporation or registration in its place of incorporation or origin or a document of similar effect (being a certificate or document evidencing that change or alteration); or

(ii) where there is no such certificate or document, a copy of the instrument effecting that change or alteration,

in either case being a copy certified to be a true copy in the same manner as a copy is certified under regulation 21 (3) to be a true copy; and

(c) where any change or alteration is made in the powers of any director resident in Singapore who is a member of the local board of directors of the foreign company, a memorandum duly executed by or on behalf of the foreign company stating the powers of the local directors as changed or altered.

## PART VI

### JUDICIAL MANAGEMENT

#### **Notice of special resolution**

**26.** For the purpose of section 227B of the Act, a copy of the special or directors' resolution to be lodged thereunder shall be in the applicable form.

#### **Copy of proposals, revised proposals and report of result of meeting of creditors**

**27.—**(1) For the purposes of sections 227M (1) and 227P (2) of the Act, a copy of the proposals or revised proposals, as the case may be, made by the judicial manager shall be lodged with the Registrar in the applicable form.

(2) For the purposes of sections 227N (3) and 227P (5) of the Act, a copy of the report of the result of a meeting of creditors on the proposals or revised proposals, as the case may be, made by the judicial manager shall be lodged in the applicable form.

#### **Lodgment of notice of petition and petition for judicial management**

**28.** A petitioner for the judicial management of a company shall lodge with the Registrar a notice of the petition for judicial management together with a copy of the petition in the applicable form.

#### **Lodgment of judicial management order**

**29.** Where an order is made for the placing of a company under the judicial management of a judicial manager and the petitioner has complied with the requirements of regulation 40 of the Companies Regulations (Rg 1) with regard to the giving of the requisite notice and the publication in the local daily newspaper, the petitioner shall lodge with the Registrar the notice together with a copy of the judicial management order.

#### **Copy of resolution to be lodged**

**30.** A judicial manager shall lodge with the Registrar, in accordance with the applicable form, a copy certified by the judicial manager of every resolution of a meeting of creditors held.

### **Cessation of office of judicial manager**

**31.** A judicial manager shall, within 14 days after his resignation, removal or vacation from office, lodge with the Registrar a notice of the resignation, removal or vacation in accordance with the applicable form.

## **PART VII**

### **PROVISIONS ON USE OF CERTAIN FORMS**

#### **Notice of errors in document lodged**

**32.—**(1) For the purpose of section 12B (3) of the Act, a company or any advocate and solicitor, accountant or prescribed person on its behalf may lodge a notice in the applicable form to rectify any error in any form or document lodged with the Registrar, except the following:

- (a) errors relating to particulars of a charge; and
- (b) errors relating to particulars of the share capital.

(2) A notice referred to in paragraph (1) in relation to an error in any form lodged under the Companies Regulations (Rg 1) before 13th January 2003 shall be accompanied by a copy of the amended form.

#### **Application to Registrar for leave to lodge notice of error**

**33.—**(1) For the purpose of section 12B (3) of the Act, where an error in a form relating to particulars of a charge or of the share capital appears in the records of the Registry of Companies, the company may apply to the Registrar for leave to lodge a notice to rectify the error if the error is contained in the applicable form.

(2) The Registrar may, in his discretion, allow the error to be corrected by way of the applicable form.

(3) Where the application is rejected by the Registrar, the applicant may apply to the Court for a rectification of the register kept by the Registrar in accordance with the provisions of the Act.



### **Notice of allotment**

**34.** An unlisted public company shall comply with the requirements in section 63 (1) (d) of the Act by —

- (a) updating its list of shareholders before the allotment; and
- (b) providing in the notice of allotment the number and class of shares allotted to each of the allottees.

### **Order of court**

**35.** An order of court shall, unless expressly provided in the applicable form, be lodged in the form relating to the general lodgment of orders of court.

## **PART VIII**

### **ANNUAL RETURN**

#### **Annual return**

**36.** The annual return under section 197 (1) of the Act shall consist of the summary of return and the main return.

#### **Verification of summary of return**

**37.** For the purposes of regulations 38 and 39, an officer of the company shall, not more than 14 days before the lodgment of the main return of the company with the Registrar, verify in the prescribed manner, that the summary of return of that company is accurate and up to date.

#### **Main return by company limited by shares**

**38.** For the purposes of section 197 (1) of the Act, the main return of a company limited by shares shall be accompanied by —

- (a) a certificate by the company, in the applicable form on the electronic filing system or in Part IV of the Schedule on the election of the company;
- (b) in the case of a company other than an exempt private company —
  - (i) the report and statement of the directors;
  - (ii) the report of the auditors;

- (iii) the last audited balance-sheet;
- (iv) the last audited profit and loss account; and
- (v) the notes to the account,  
prepared in accordance with the requirements of the Act;  
and
- (c) in the case of an exempt private company —
  - (i) the exempt private company certificate set out in Part V or VI of the Schedule; or
  - (ii) the documents referred to in sub-paragraphs (i) to (v) of paragraph (b) prepared in accordance with the requirements of the Act, where applicable.

### **Return by company not limited by shares**

**39.** For the purposes of section 197 (5) of the Act, the return of a company not limited by shares shall consist of the following:

- (a) a summary of return specifying —
  - (i) the name of the company;
  - (ii) the registration number of the company;
  - (iii) the address of the registered office of the company;
  - (iv) in a case where the register of members is, under the Act, not kept at that office, the address of the place where it is kept;
  - (v) the list of registered charges of the company, if applicable;
  - (vi) all such particulars with respect to the persons who on the day to which the return is made up are the directors, managers and secretaries of the company as are required to be contained in the register of directors, managers and secretaries;
  - (vii) the name, address and date of appointment of the auditor of the company;
  - (viii) the list of members as at the date of the summary of return; and
- (b) a main return accompanied by the documents referred to in regulation 38 (b).

## PART IX

### CHARGES

#### **Variation of charges**

**40.** A chargor may lodge the applicable form with the Registrar to report any variation of the particulars of the chargee or the charge amount of a charge.

#### **Time prescribed for endorsement of satisfaction of charges**

**41.** Where a chargee is satisfied of the truth of a statement of satisfaction referred to in section 136 (1) of the Act, the chargee shall endorse the statement under section 136 (2) of the Act before that statement is lodged with the Registrar or within 3 days of such lodgment.

## PART X

### TRANSITIONAL PROVISION

#### **Transitional provision**

**42.** Any act, matter or thing that was done under or for the purposes of any provision of the Companies Regulations (Rg 1) in force immediately before 13th January 2003 shall be taken to have been done for the purposes of the corresponding provision of these Regulations.

THE SCHEDULE

PART I

COMPANIES ACT  
(CHAPTER 50)

Regulation 19

COMPANIES  
(FILING OF DOCUMENTS)  
REGULATIONS

NOTICE OF INCORPORATION UNDER SECTION 19 (4)

This is to confirm that <name of company> is incorporated under section 19 (4) of the Companies Act on <date of incorporation> and that the company is <company type\*>.

- \* a private company limited by shares
- \* a public company limited by shares
- \* a public company limited by guarantee
- \* an unlimited company.

THE SCHEDULE — *continued*

PART II

COMPANIES ACT  
(CHAPTER 50)

Regulation 20

COMPANIES  
(FILING OF DOCUMENTS)  
REGULATIONS

NOTICE OF COMMENCEMENT OF BUSINESS  
UNDER SECTION 61 (3)

This is to confirm that the declaration required under section 61 (3) of the Companies Act has been lodged and that the company is entitled to commence business and to exercise its borrowing powers.

PART III

COMPANIES ACT  
(CHAPTER 50)

Regulation 24

COMPANIES  
(FILING OF DOCUMENTS)  
REGULATIONS

NOTICE OF REGISTRATION OF FOREIGN COMPANY  
UNDER SECTION 371 (1)

This is to confirm that a foreign company called <name of company> which was formed or incorporated in <place of incorporation> has been registered in Singapore under section 371 (1) of the Companies Act on <registration date>.

THE SCHEDULE — *continued*

PART IV

COMPANIES ACT  
(CHAPTER 50)

Regulation 38 (a)

COMPANIES  
(FILING OF DOCUMENTS)  
REGULATIONS

*(If Certificate is presented as an attachment)*

CERTIFICATE BY A COMPANY LIMITED  
BY SHARES UNDER SECTION 197 (1)

Name of Company:

Registration No:

I, the undermentioned officer of the abovementioned company, hereby certify that —

- (a) I have verified that the summary of return by a company having a share capital of the company in the records of the Registry of Companies is accurate and up to date as at \_\_\_\_\_ (*date must not be earlier than 14 days prior to the lodgment of the main return*);
- (b) I have made an inspection of the share register and confirm that transfers \*have/have not been registered since the date of \*the last main return/the incorporation of the company; and
- \*(c) the company is a private company and the number of its members is not more than 50 (counting joint holders of shares as one person and not counting any person in the employment of the company or of its subsidiary or any person who while previously in the employment of the company or of its subsidiary was and thereafter has continued to be a member of the company).

\_\_\_\_\_  
Name and Signature of Officer

Designation in the abovenamed company: \*Director/Secretary

\*NRIC/Passport No: \_\_\_\_\_

Date: \_\_\_\_\_

\*Delete whichever is inapplicable.

THE SCHEDULE — *continued*

PART V

COMPANIES ACT  
(CHAPTER 50)

Regulation 38 (c)

COMPANIES  
(FILING OF DOCUMENTS)  
REGULATIONS

*(Certificate to be presented as an attachment for companies whose financial year starts on or after 15th May 2003)*

CERTIFICATE BY AN EXEMPT PRIVATE COMPANY  
UNDER SECTION 197 (1)

Name of Company:

Registration No:

†If it is an exempt private company the revenue of which for the financial year concerned does not exceed the prescribed amount<sup>1</sup>

I, the undermentioned officer of the abovementioned company hereby certify to the best of my knowledge and belief that —

- (a) the company is and has been an exempt private company as defined under section 4 (1) of the Companies Act by virtue of its being a private company of which no beneficial interest in its shares is held, directly or indirectly, by any corporation and having not more than 20 members;
- (b) a profit and loss account and balance-sheet made up to the date stated in the main return which comply with the requirements of the Act have been presented before the company \*in the annual general meeting/by way of a resolution by written means, on the date stated in the main return; and
- (c) as at the date that the profit and loss account for the financial year has been made up, the company appeared to be able to meet its liabilities as and when they fall due.

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†Select whichever is applicable to the company.

<sup>1</sup>Section 205C (1) of the Companies Act states that an exempt private company shall be exempt from audit requirements in respect of a financial year if its revenue in that year does not exceed the prescribed amount. Regulation 89A of the Companies Regulations provides that for the purposes of section 205C of the Companies Act, the prescribed amount is \$5 million except that in respect of a financial year starting on or after 15th May 2003 but before 1st June 2004, the prescribed amount is \$2.5 million.

THE SCHEDULE — *continued*PART V — *continued*

†If it is an exempt private company the revenue of which for the financial year concerned exceeds the prescribed amount<sup>1</sup>

We, the undermentioned officer/auditor of the abovementioned company hereby certify to the best of our knowledge and belief that —

- (a) the company is and has been an exempt private company as defined under section 4 (1) of the Companies Act by virtue of its being a private company of which no beneficial interest in its shares is held, directly or indirectly, by any corporation and having not more than 20 members;
- (b) a duly audited profit and loss account and balance-sheet made up to the date stated in the main return which comply with the requirements of the Act have been presented before the company \*in the annual general meeting/by way of a resolution by written means, on the date stated in the main return; and
- (c) as at the date that the profit and loss account for the financial year has been made up, the company appeared to be able to meet its liabilities as and when they fall due.

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Signature and Name of Director  
signing on behalf of the Board

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\*\*Signature and Name of Auditor

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†Select whichever is applicable to the company.

<sup>1</sup>Section 205C (1) of the Companies Act states that an exempt private company shall be exempt from audit requirements in respect of a financial year if its revenue in that year does not exceed the prescribed amount. Regulation 89A of the Companies Regulations provides that for the purposes of section 205C of the Companies Act, the prescribed amount is \$5 million except that in respect of a financial year starting on or after 15th May 2003 but before 1st June 2004, the prescribed amount is \$2.5 million.

\*Delete whichever is inapplicable.

\*\*For exempt private company with revenue for the financial year concerned exceeding prescribed amount.



THE SCHEDULE — *continued*

PART VI

COMPANIES ACT  
(CHAPTER 50)

Regulation 38 (c)

COMPANIES  
(FILING OF DOCUMENTS)  
REGULATIONS

*(Certificate to be presented as an attachment for companies whose financial year starts before 15th May 2003)*

CERTIFICATE BY AN EXEMPT PRIVATE COMPANY  
UNDER SECTION 197 (1)

Name of Company:

Registration No:

We, the undermentioned officers/auditor of the abovementioned company hereby certify to the best of our knowledge and belief that —

- (a) the company is and has been an exempt private company as defined under section 4 (1) of the Companies Act by virtue of its being a private company of which no beneficial interest in its shares is held, directly or indirectly, by any corporation and having not more than 20 members;
- (b) a duly audited profit and loss account and balance-sheet made up to the date stated in the main return which comply with the requirements of the Act have been presented before the company in a general meeting on the date stated in the main return; and
- (c) as at the date that the profit and loss account for the financial year has been made up, the company appeared to be able to meet its liabilities as and when they fall due.

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Signature and Name of Director

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Signature and Name of Secretary

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Signature and Name of Auditor

[G.N. Nos. S 17/2003; S 235/2003; S 292/2004]

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