

Guide To Filing of Annual Return for Local Companies Limited By Shares (with effect from 1 November 2007)

The company must file its Annual Return within 30 days from the date of the Annual General Meeting. With effect from 1 November 2007, the Summary of Return (SR) will be merged with the Main Return (MR) to form one document i.e. the Annual Return (AR).

FILING THE ANNUAL RETURN

If you are required to file the financial statements in XBRL format, please ensure that you have uploaded your XBRL financial statements to BizFile at least 1 week prior to the AR filing. If you have not prepared your XBRL financial statements, please click on Preparation of Financial Statements in XBRL at BizFile homepage to prepare first.

The particulars in the AR must be verified for accuracy with the relevant company officer at least 14 days before filing the AR.

- Log on to www.bizfile.gov.sg with your SingPass ID and SingPass
- Select "Annual Filing" under "Local Company"
- Enter the Registration No. and click on "Retrieve"
- Select the appropriate company type for the financial year concerned and the applicable option

Please enter Company Registration No. :	
Registration No : *	123456789A <input type="button" value="Retrieve"/>
Company Name :	THIS IS A TEST COMPANY PTE. LTD.
Company Type during Financial Year Concerned :	LIMITED EXEMPT PRIVATE COMPANY <input type="button" value="v"/>
Please select applicable option:	<input type="radio"/> Normal EPC <input type="button" value="?"/>
	<input checked="" type="radio"/> Small EPC <input type="button" value="?"/>
	<input type="radio"/> Dormant EPC <input type="button" value="?"/>
	<input type="radio"/> EPC required by law to file accounts/ Voluntary filing of accounts
	<input type="radio"/> Solvent <input type="button" value="?"/>
	<input checked="" type="radio"/> Insolvent <input type="button" value="?"/>
<input type="button" value="Submit"/> <input type="button" value="Reset"/>	

- View the Office, Officers and Charges Details to check the accuracy of information

Filing of Annual Return

Please fill in the following information. Print this page Next>>

NOTE: Before filing the Annual Return, please obtain the confirmation from the company director(s)/secretary **not more than 14 days** prior to the filing of this return, that the information contained in this return is correct.

Current Annual Return was last Accessed by:-
Robin (S8314061E) of PAVIES SHO BUREAU(PB01000012) on 29/10/2007
14:15:07

Office, Officers and Charges Details

Name of Company :	THIS IS A TEST COMPANY PTE. LTD.
Registration No :	123456789A
Principal Activity(ies) [Click Here to change if the Principal Activity is different]	
SSIC Code(I) :	WHOLESALE OF COMPUTER SOFTWARE (EXCEPT GAMES)(50524)
SSIC Description(I) :	
SSIC Code(II) :	
SSIC Description(II) :	

- Click "Next"
- View the Share Capital Details and update the other information on shares, where applicable

Filing of Annual Return

Please fill in the following information. Print this page <<Back Save Next>>

Share Capital Details

Name of Company :	THIS IS A TEST COMPANY PTE. LTD.		
Registration No :	123456789A		
Summary of Share Capital and Shares [Click Here to change if it is different]			
Currency :	SINGAPORE, DOLLARS		
Class of Shares :	Ordinary	Preference	Others
Number of Shares :	1000	0	0
Issued Share Capital :	2500.00	0.00	0.00
Paid-up Share Capital :	1300.00	0.00	0.00
Other Information on Shares (to be updated prior to filing of Annual Return)			
Please fill in the information where applicable.			
	Ordinary	Preference	Others
(i) Shares paid in cash :			
(a) Number of shares issued subject to payment wholly in cash :			
	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii) Shares paid otherwise than in cash (i.e. non-cash):			

- Click "Next"

- Enter the date of Annual General Meeting (or the date of resolution to dispense with the AGM) at the AGM and Financial Details page

Filing of Annual Return

Please fill in the following information. Fields marked * must be completed.

AGM and Financial Details

Name of Company : THIS IS A TEST COMPANY PTE. LTD.

Registration No : 123456789A

Date of Annual Return : 30/10/2007 (dd/mm/yyyy)

Date of Annual General Meeting: * (dd/mm/yyyy)

Date Financial Statements made up to : 10/06/2007 (dd/mm/yyyy)
[[Click Here](#) to change if the Financial Year End is different]

Order for Relief from Compliance with requirements of form and content granted under section 202

Date of Order : --NIL--

Description of Order : --NIL--

Documents other than financial statements

Attach other document(s) if required by any other law to be filed with this Annual Return (apart from the financial statements).

Attachment : (must be in pdf format, max 2 MB size)

For financial period ending before 30 April 2007

- Scan and attach the full set of financial statements as a pdf file under "For Financial Statements in PDF" (if applicable)
 - Click on the directors who signed the Director's Report and Statement
 - Answer "Yes" or "No" to whether the company has any share-based payment plans
 - Answer "Yes" or "No" to whether the company has undergone any mergers or acquisitions
 - Answer "Yes" or "No" to whether the company is exempted from audit
- If the company is not exempted from audit:
- Questions pertaining to the name of the public accounting entity, the name of the auditor and whether the auditors' report is modified, are mandatory

For Financial Statements in PDF *:

Attach full set of financial statement as tabled at or used for the purposes of the Company's AGM.
(If document size does not exceed 2 MB, please attach it in Attachment 1. If it exceeds 2MB, the file must be split into two attachments of maximum 2 MB each)

Attachment 1:

Continuation of Attachment:

• The Director's Report and Statement By Directors have been signed by:

(i)

(ii)

Mandatory Information:

• Does Company have any share-based payment plans? Yes No

• Has the Company undergone any mergers or acquisitions? Yes No

• Is the company exempted from audit? * Yes No

• Name of Public Accounting Entity that audited the financial statements:

• Name of Auditor who audited and signed off the financial statements:

• In respect of the audited financial statements, is the Auditors' report modified#? (i.e. emphasis of matter, qualified opinion, disclaimer of opinion or adverse opinion) Yes No

- If the company is filing its financial statements, please complete the "Financial Highlights" section
- Click "Next"
- Select the applicable options in the Declaration page

- Click "Submit"

For financial period ending on or after 30 April 2007

- Select one of the filing options:
 - **Option A** – Full XBRL (A company which chooses to file its full set of financial statements in XBRL format for its AR will have to use FS Manager to prepare its full set of financial statements for AGM purposes)
 - **Option B** – Partial XBRL (A company which chooses to file only its Balance Sheet and Income Statement in XBRL format must also file a PDF copy of its full set of financial statements as used for AGM purposes)
 - **Option C** – Full PDF format (Applicable for excluded categories such as banks, insurance companies regulated by MAS which are not required to file their financial statements in XBRL format)

Filing Options (Select one of the following) **:

Option A - Full XBRL format (A company which chooses to file its full set of financial statements in XBRL format (Option A) for its Annual Return must have used FS Manager to prepare its full set of financial statements which were tabled at the AGM or, in the case of a private company which has dispensed with holding an AGM, which were sent to the shareholders of the company. **If FS Manager was NOT used to prepare those financial statements, Option B of partial XBRL should be selected.**)

Option B - Partial XBRL format (Company is required to file a PDF copy of its financial statements as tabled at the AGM or, in the case of a private company which has dispensed with holding an AGM, which were sent to the shareholders of the company, in addition to the filing of its Balance Sheet, Income Statement and Mandatory Information in XBRL format.)

Option C - Full PDF format Filing full set of financial statements in PDF attachment only. The company is not required to file its financial statements in XBRL format as it falls under the excluded categories below. (Select one of the following):

- Banks, insurance companies and finance companies whose activities are regulated by the Monetary Authority of Singapore;
- Companies that are allowed by law to prepare financial statements in accordance with accounting standards other than the Singapore Financial Reporting Standards and the International Financial Standards;
- Other companies which have been approved by ACRA.

Date of approval (dd/mm/yyyy)

Please provide reasons:

If **Option A** is selected:

- If the XBRL financial statements have been uploaded to BizFile previously, it will be shown at the AGM and Financial Details page. Click on the radio button under the "Select" column to choose which financial statements to file with the AR.
- Else if you have not uploaded your XBRL financial statements, you may click on the "Go To FS Manager" button to load the financial statements from your local drive or any other storage device.

For Companies Filing Financial Statements in XBRL format with this Return:

For financial information not uploaded to BizFile

- Please click on the **Go To FS Manager** button and **Load** the XBRL financial information into the FS Manager.
- In FS Manager, click on **Proceed** on each subsequent page to review the information until **Confirm Financial Statements** page.
- Click on **Upload Financial Statements** to upload the information to BizFile.
- After the financial information has been uploaded successfully, click on **Quit FS Manager** to exit FS Manager and return to this AR screen.

For financial information that has been uploaded to BizFile

- If you had successfully uploaded XBRL financial information, it will be shown below.
- To edit the financial information, please click on the **Financial Period End Date** hyperlink.
- To file the financial information with this AR, please click on the radio button under **Select** column.
- Click **Next** to proceed further.

S/No.	Financial Year	Prepared By	Date	Select
1.	31/05/2007	HELEN LEE	1110200716:51:40	<input type="radio"/>

If **Option B** is selected:

- If the partial XBRL financial information has been uploaded to BizFile previously, it will be shown at the AGM and Financial Details page. Click on the radio button under the "Select" column to choose which one to file with the AR.
- Else if you have not uploaded your partial XBRL financial information, you may click on the "Go To FS Manager" button to load the financial information from your local drive or any other storage device.
- Scan and attach the full set of financial statements as a PDF file under "For Financial Statements in PDF".

If **Option C** is selected:

- Attach the PDF copy of the full financial statements and complete the mandatory fields
- Click "Next"
 - Select the applicable options in the Declaration page
 - Click "Submit"

PREVIEW PAGE

- Preview the information in the AR to ensure the accuracy of details before submission
- Click on "Print This Page" to print out a copy of the preview page for your reference
- Click "Submit" to make payment for the transaction

FEES

Online Transaction	Fee Payable
Filing of Annual Return	\$20

Payment Modes

- E-Nets Debit (Internet Banking)
- CashCard
- Credit Card (Visa/Mastercard/AMEX)

FREQUENTLY ASKED QUESTIONS

1. What is the definition of solvent?

Solvent means that the company is able to pay its debts when it falls due.

2. My company is solvent, do I need to file financial statements in XBRL?

Solvent companies are not required to file financial statements with ACRA. However if you choose to file your financial statements with ACRA, please select under "Voluntary Filing of Accounts".

3. My company is dormant, do I need to file financial statements in XBRL?

Yes, dormant companies need to file financial statements in XBRL. However financial statements can be unaudited.

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International Plaza. Singapore 079903
ACRA Helpdesk : (65) 6248 6028
Fax : (65) 6225 1676
ACRA Homepage : www.acra.gov.sg
BizFile Website : www.bizfile.gov.sg
ASK ACRA Website : www.acra.gov.sg/askacra
