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| **The Registrar of Companies**  **Accounting and Corporate Regulatory Authority**  55 Newton Road  #03-02 Revenue House  Singapore 307987 | ACRA_Logo |

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| **Application for Consent to Resign as an Auditor**  **under Section 205AB of the Companies Act** | | | |
| Use this form to apply for consent to resign as an auditor of a public interest company or subsidiary company of a public interest company where the resignation is before the end of the term of office for which you are appointed as an auditor. | | | |
| **Section 1: Company Details** (provide details as filed with ACRA)  In a situation where the auditor is resigning from **multiple companies within the same group for the same reason** e.g. due to a change in the auditor of the companies’ parent entity, the list of companies and company details can be set out in Annexure A. In such a situation, the lead audit partner (if any) may make the declaration and sign Section 5 of this form. | | | |
| 1. Company UEN | |  | |
| 1. Company name | |  | |
| 1. The financial year end of the auditor’s engagement which the auditor is seeking to resign from | |  | |
| 1. Is the Company a relevant financial institution under Reg 89A(2) of the Companies Regulations? | | □ Yes  □ No | |
| 1. Is the Company a subsidiary of a public interest company? | | □ Yes  □ No  If yes, please complete fields (f) and (g).  If no, please proceed to Section 2. | |
| 1. UEN of public interest company | |  | |
| 1. Name of public interest company[[1]](#footnote-1) | |  | |
| **Section 2: Auditor Details** (provide details as filed with ACRA) | | | |
| 1. Is the auditor appointed in the name of the public accountant? | | □ Yes  □ No  If yes, please proceed to Section 3.  If no, please complete fields (i) and (j). | |
| 1. UEN of public accounting entity | |  | |
| 1. Name of public accounting entity | |  | |
| **Section 3: Statement by Auditor** | | | |
| I am applying for ACRA’s consent to resign as auditor(s) of the company(ies) in Section 1. | | | |
| 1. The reasons for the resignation are set out below (please provide documents to support the reasons): | | | |
| 1. The reasons why the change was not considered prior to the reappointment of the auditor at the last Annual General Meeting are set out below: | | | |
| 1. Is the audit report on the financial statements of the company(ies) for the previous year qualified? If so, are there any grounds to believe that the qualification may have prompted the request for a change in auditors by the company(ies) (where applicable)? | | | |
| 1. Has the firm commenced the audit for the financial year end which it is making the application for? If so, were there any issue(s) encountered during the audit which may have prompted the change in auditors by the company(ies) (where applicable)? | | | |
| 1. Any disputes with management of company(ies) are set out below: | | | |
| 1. Any matters which may have the effect of undermining the independence or integrity of the audit process are set out below: | | | |
| **Section 4: Details of the Proposed Auditor** | | | |
| 1. Name of the public accounting entity that the company(ies) will be appointing (please provide the proposed entity’s consent to act as the auditor of the company(ies)) | | |  |
| 1. Name of the assigned audit partner for the engagement | | |  |
| **Section 5: Declaration and Signature of Assigned Audit Partner**  This form must be signed by the assigned audit partner of the above-named public accounting entity or by the public accountant who is appointed as auditor in his own name. | | | |
| I hereby declare that the information contained in this form is true and accurate. | | | |
| Registration number of public accountant (assigned audit partner) | |  | |
| Name of public accountant (assigned audit partner) | |  | |
| Signature | |  | |
| Date of application | |  | |
| **Section 6: Lodgement Details** (who should ACRA contact if there is a query about this form?) | | | |
| Contact name and position within public accounting entity | |  | |
| Contact number | |  | |
| Email address | |  | |
| **Section 7: Company Details** (who should ACRA inform on the outcome of the application?) | | | |
| Contact name and designation within company(ies) |  | | |
| Contact number |  | | |
| Email address |  | | |
| **Important Notes:**   1. Submit the application form together with supporting documents via General Lodgement in Bizfile+. Payment of the application fee of $200 must be made using credit card or PayPal only. | | | |

**Annexure A**

**Details of companies from which resignation is sought**

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| |  |  |  |  | | --- | --- | --- | --- | | **S/N** | **Company UEN** | **Company name** | **The financial year end of the auditor’s engagement which the auditor is seeking to resign from** | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | |  |  |  |  | | | |
| Signature  *(same as Section 5)* | : |  |
| Date of application  *(same as Section 5)* | : |  |

1. Please note that the requirement under S205AB does not apply where the public interest company is not a company incorporated in Singapore.  [↑](#footnote-ref-1)