

An Essential Guide to Annual Returns Filing

ACRA Webinar | 11th June and 9th July 2025



Opening Remarks



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Presenter



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01

Overview of Annual Returns Filing

ANNUAL RETURN (AR) FILING REQUIREMENT

- Under the Companies Act, **all Singapore-incorporated companies**, including inactive and dormant companies, are required to file annual returns with ACRA to ensure that the company's information on ACRA's register is up to date.
- The company must also submit the date of its annual general meeting (AGM) if it has held its AGM, as well as the company's financial statements (if applicable).
- Filing on time helps to ensure proper and timely disclosure to all stakeholders.
- Company officers may face enforcement action for failing to file their company's annual returns.

AR FILING TIMELINE

| Listed Companies | | All Other Companies (including Private Companies) |
|------------------|----------------------------------|--|
| Local companies* | Within 5 months after FYE | • Within 7 months after FYE |



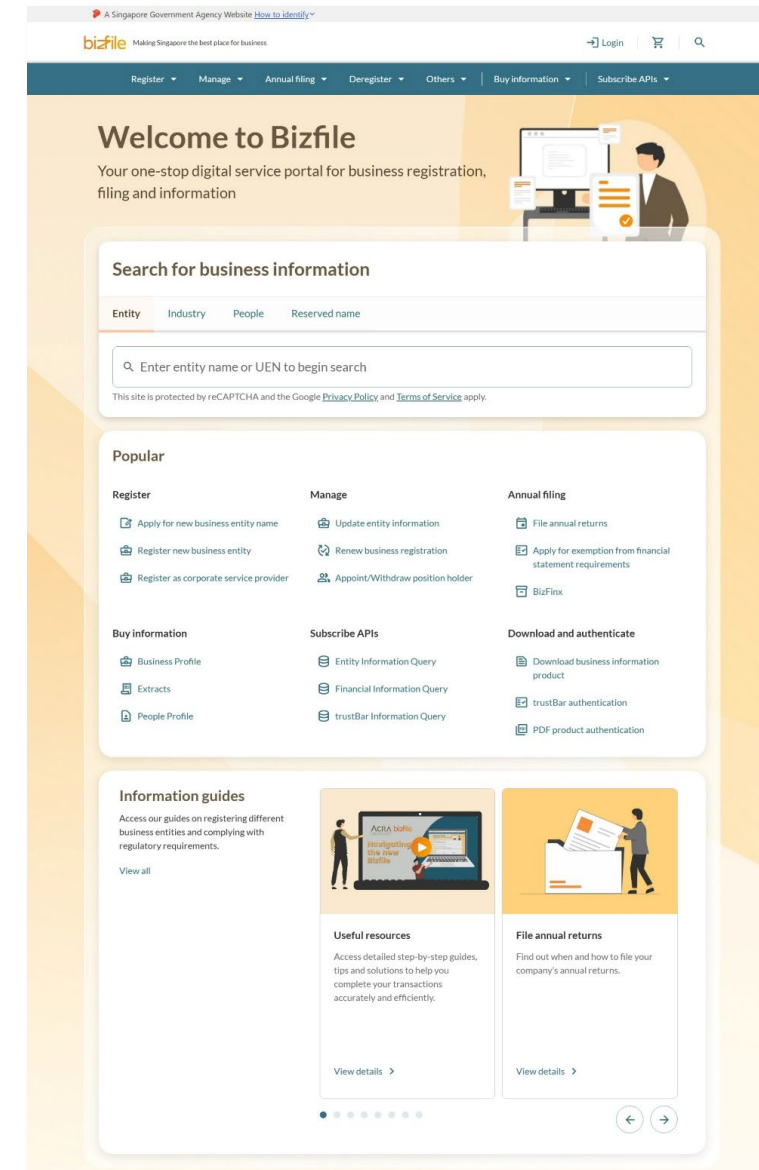
*Except for companies having a share capital and keeping a branch register outside Singapore where they have to file within 6 months (listed companies) or 8 months (non-listed companies) after Financial Year End (FYE).

02

Navigating the new Bizfile

NAVIGATING THE NEW BIZFLE

Bizfile is a one-stop portal
for accessing
ACRA's eServices and
products.



PURPOSE OF PROFILE SELECTION

By selecting the correct entity for filing upfront, this:

- ▶ Not only allows lodger to view the entity details at the dashboard and also making it clear for whom the submission is made.
- ▶ Eliminates the need for keying in UEN at every transaction before filing.
- ▶ Prevents data discrepancy errors which had occurred in old system when multiple browsers are opened for different entities, thus, saving on NOE fees to rectify errors.

STEP 1 – AFTER LOGIN, SELECT ENTITY FROM CORPPASS PAGE

If you have multiple Corppass accounts, select the entity you wish to transact for, or select the Corppass account of your Corporate Service Provider (CSP) firm.

A Singapore Government Agency Website [How to identify](#)

corppass

Select entity

Search Entity name or UEN/Entity ID

Active (2) Non-active (0)

Company 193710001E Pte Ltd (193710001E)

Company R05LP8421G Pte Ltd (R05LP8421G)

Page 1 of 1

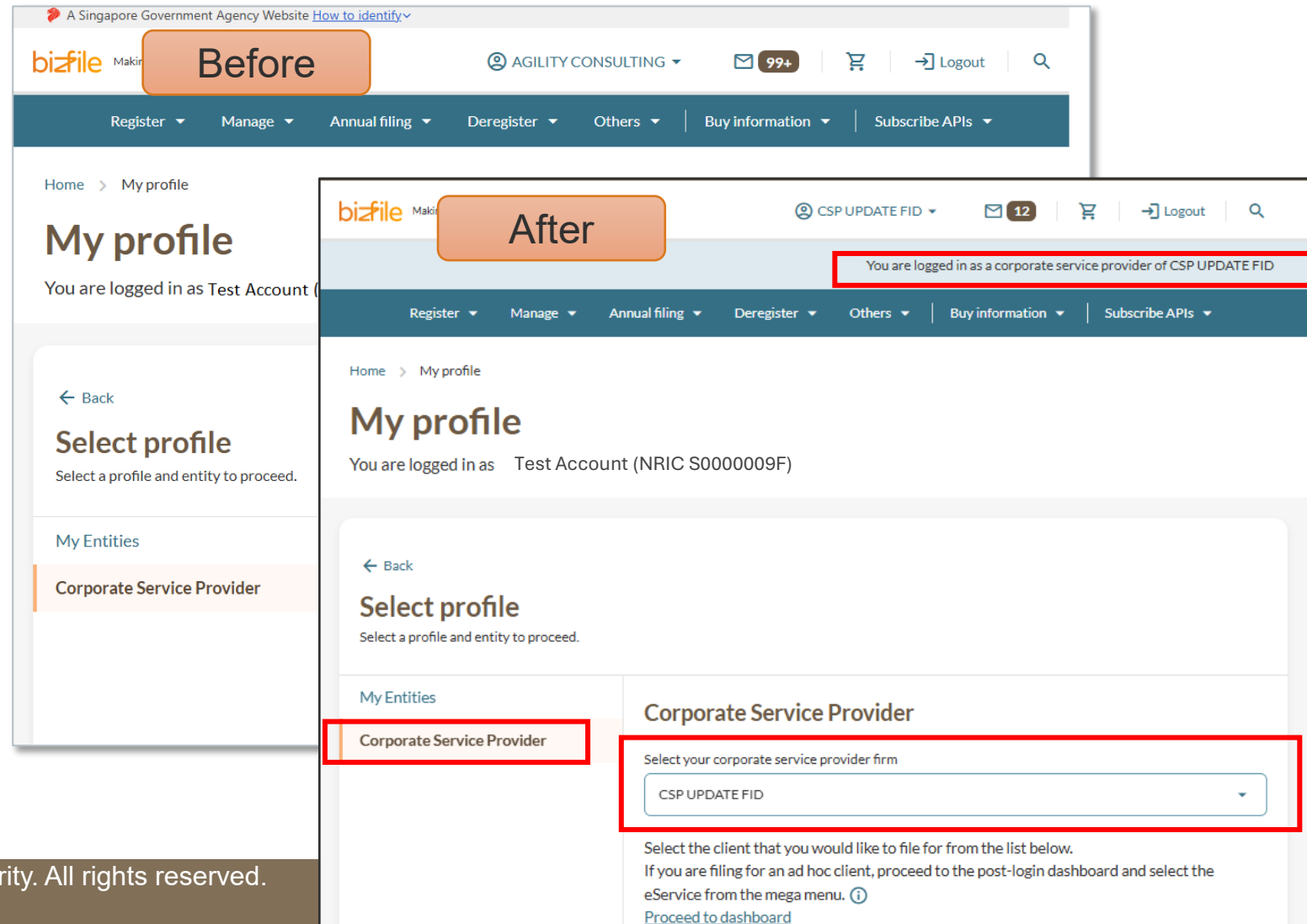
corppass

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STEP 2 – SELECT CSP PROFILE AND FIRM

- 01 You will be redirected to **My Profile** page if you have selected the Corppass account of the CSP firm.
- 02 Select CSP profile when filing for a client.
- 03 If you represent multiple CSP firms, select your firm from the dropdown list.



STEP 3 – FILING FOR CLIENT

Filing for an existing client:

Enter your client's name/UEN or select the correct client entity profile and start filing.

My Entities

Corporate Service Provider

Select your corporate service provider firm

AGILITY CONSULTING

Select the client that you would like to file for from the list below.
If you are filing for an ad hoc client, proceed to the post-login dashboard and select the eService from the mega menu. ⓘ
[Proceed to dashboard](#)

Search by company name or UEN Search

Sort by: Latest updated

| | |
|--|--|
| MAXIM 202400355E To-do items: 0 | HORIZON 60652 202400255K To-do items: 0 |
| NEWO 20353538E To-do items: 0 | DESPAIR 202500123Z To-do items: 0 |

Filing for an ad hoc client:

Click **‘Proceed to dashboard’** when filing for an ad hoc client.

My Entities

Corporate Service Provider


Select your corporate service provider firm

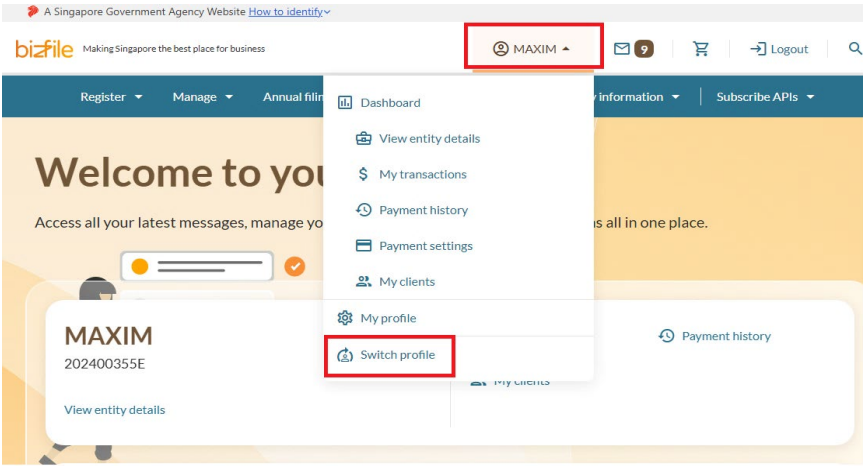
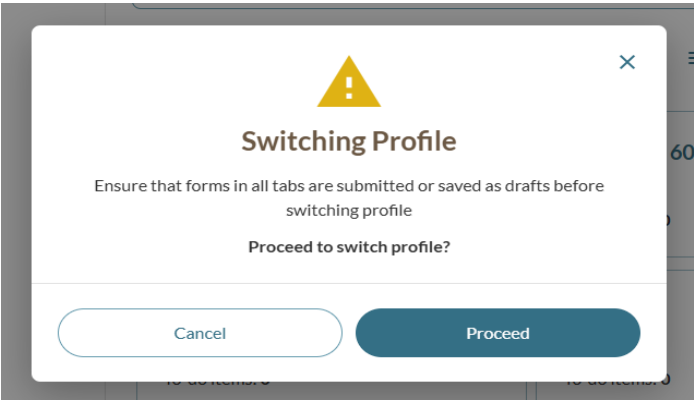
AGILITY CONSULTING

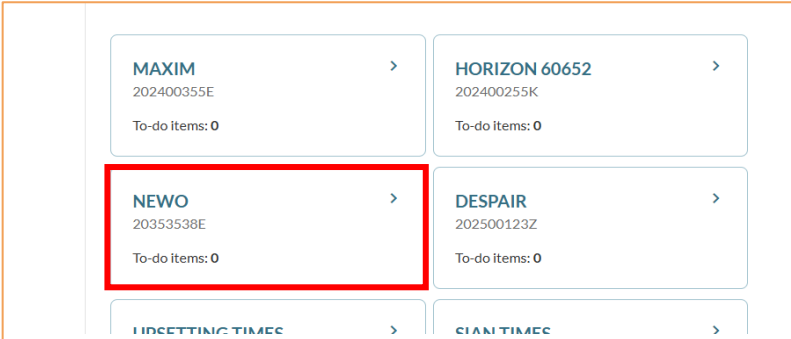
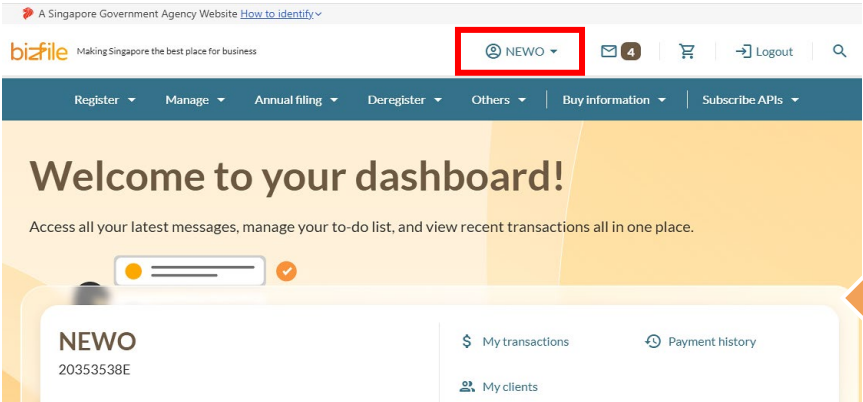
Select the client that you would like to file for from the list below.
If you are filing for an ad hoc client, proceed to the post-login dashboard and select the eService from the mega menu. ⓘ
[Proceed to dashboard](#)

STEP 4 – SWITCH PROFILE

To switch between clients, select the correct client profile.

 **Tip: Don't forget to switch profiles when you are filing for different clients!**

01  **02** 

03  **04** 

STEP 5 – FILING AS A POSITION HOLDER

- 01 The 'My Entities' profile page will display all entities where you hold positions.
- 02 To file for another entity, follow the switch profile steps in the previous slide.



Note: Passport holders can only be appointed as position holders via a CSP.

The screenshot shows the Bizfile website interface. At the top, there's a navigation bar with links like 'Register', 'Manage', 'Annual filing', 'Deregister', 'Others', 'Buy information', and 'Subscribe APIs'. Below this, the 'My profile' section is active, showing the user is logged in as 'Test Account (S9512345A)'. The 'My Entities' section is highlighted, displaying a list of entities where the user holds positions. The entities listed are:

| Entity Name | UEN | To-do items |
|----------------------|------------|-------------|
| TESTING STRIKING OFF | 202400131G | 1 |
| TESTING TEST 04 | T24LL0032G | 0 |
| TESTING TEST 05 | T24LL0038E | 6 |
| TESTING TEST 06 | T24LP0019K | 0 |

TIPS AND GUIDES ON PROFILE SELECTION

01

**Ensure correct
Corporate
Service Provider
(CSP) profile is
selected before
filing**

02

**Ensure correct
client profile is
selected before
filing**

03

**Ensure CSP
Profile is selected
when filing for an
ad hoc client**

04

**Before filing for
another client,
remember to
switch profile**

05

**Always verify
your entity
profile at the top
header**

03

Pre-Annual Return Filing Preparations

THINGS TO NOTE BEFORE FILING AN ANNUAL RETURN

01

Verify and ensure
that the entity
information is
up-to-date

02

Verify and ensure
that the position
holders/
shareholders'
information is
up-to-date

03

Ensure FYE date
is correct

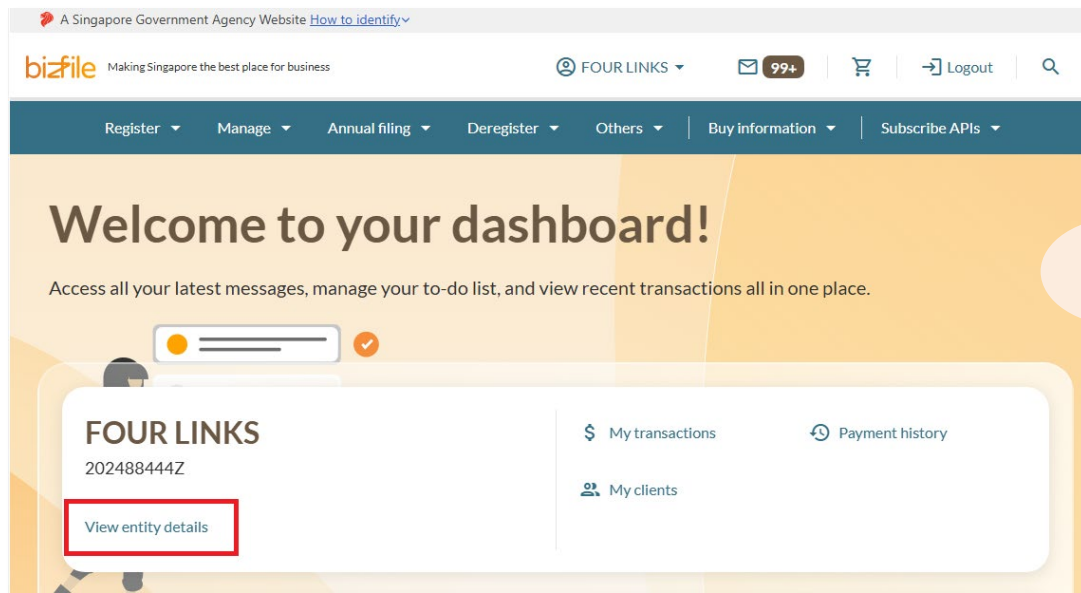
04

Ensure the
financial
statements have
been prepared
and ready for
filing (including
XBRL if
applicable)

UPDATE ENTITY INFORMATION

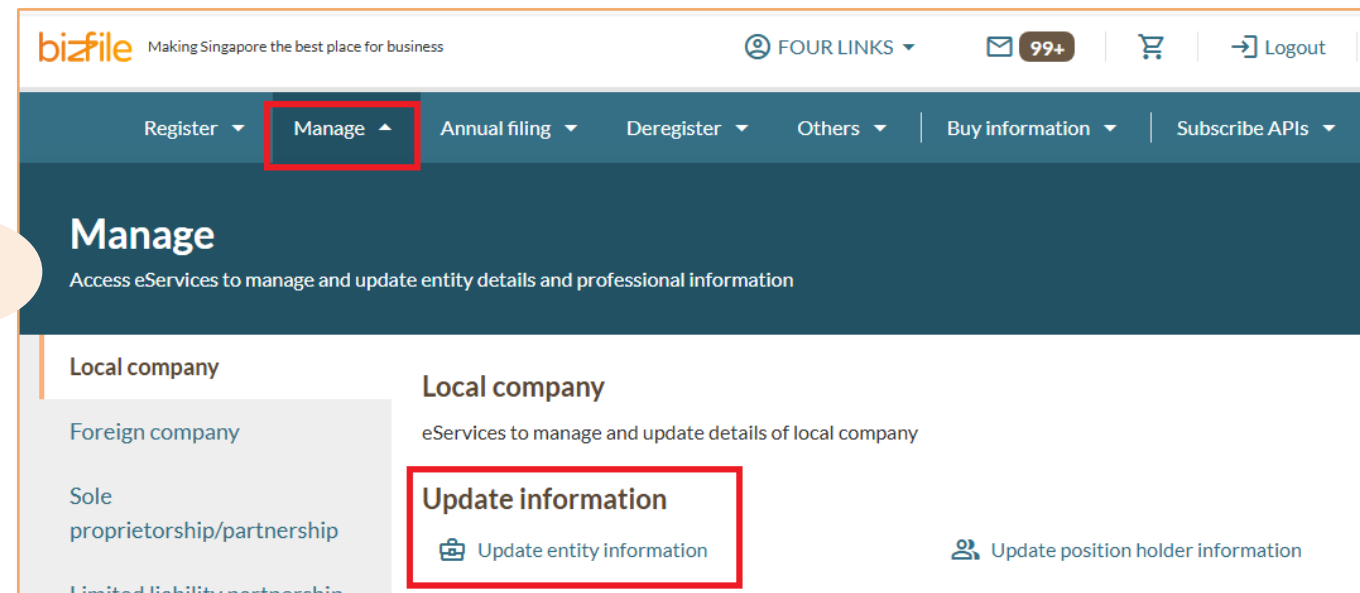
Entity information can be updated through either:

(1) **‘View entity details’** on the dashboard



OR

(2) **‘Update entity information’** eService under the **‘Manage’** menu



VIEW ENTITY INFORMATION VIA DASHBOARD

- 01** View/edit entity information.
- 02** View position holder information.
- 03** View share capital and shareholders' details.
- 04** Download free business products.

PO ENTITY PRIVATE LIMITED

202500368N
Last updated 23 Apr 2025 05:33 PM

Entity Profile

Basic information

Business activities

Office address

Office hours

Registers address

Free business products

Position Holders

Share capital and Shareholders

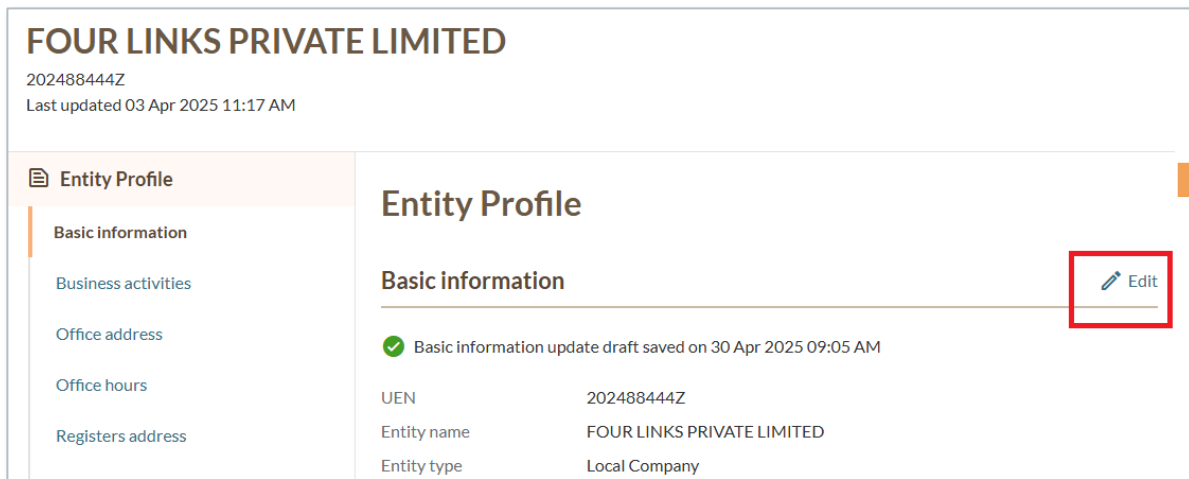
Entity Profile

Basic information [Edit](#)

Last updated 23 Apr 2025 05:33 PM

| | |
|------------------------|--|
| UEN | 202500368N |
| Entity name | PO ENTITY PRIVATE LIMITED |
| Entity type | Local Company |
| Entity status | Live Company |
| Company type | Exempt Private Company Limited by Shares |
| Company listing status | Unlisted |
| Entity status date | 23 Apr 2025 |
| Email address | Tset@test.com |
| Date of incorporation | 23 Apr 2025 |

UPDATE ENTITY NAME / EMAIL ADDRESS



FOUR LINKS PRIVATE LIMITED
202488444Z
Last updated 03 Apr 2025 11:17 AM

Entity Profile

- Basic information
- Business activities
- Office address
- Office hours
- Registers address

Entity Profile

Basic information

✓ Basic information update draft saved on 30 Apr 2025 09:05 AM

| | |
|-------------|----------------------------|
| UEN | 202488444Z |
| Entity name | FOUR LINKS PRIVATE LIMITED |
| Entity type | Local Company |

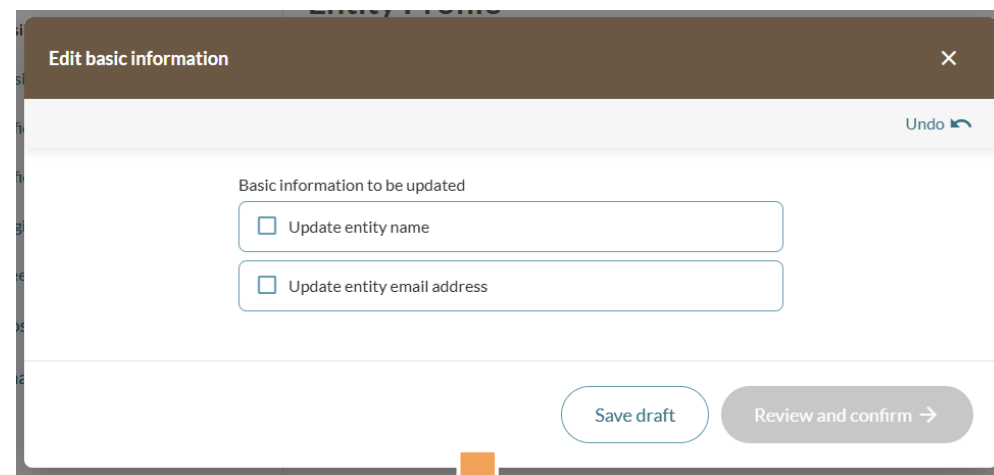
[Edit](#)

01 Click **'Edit'** and select the option to update.

02 Click **'Save draft'** to save your changes for later or click **'Review and confirm'** to proceed with submission.



Application for change of name must be submitted and approved **before** filing an update of entity name. Upload of special resolution (for local company) is required during update entity name.



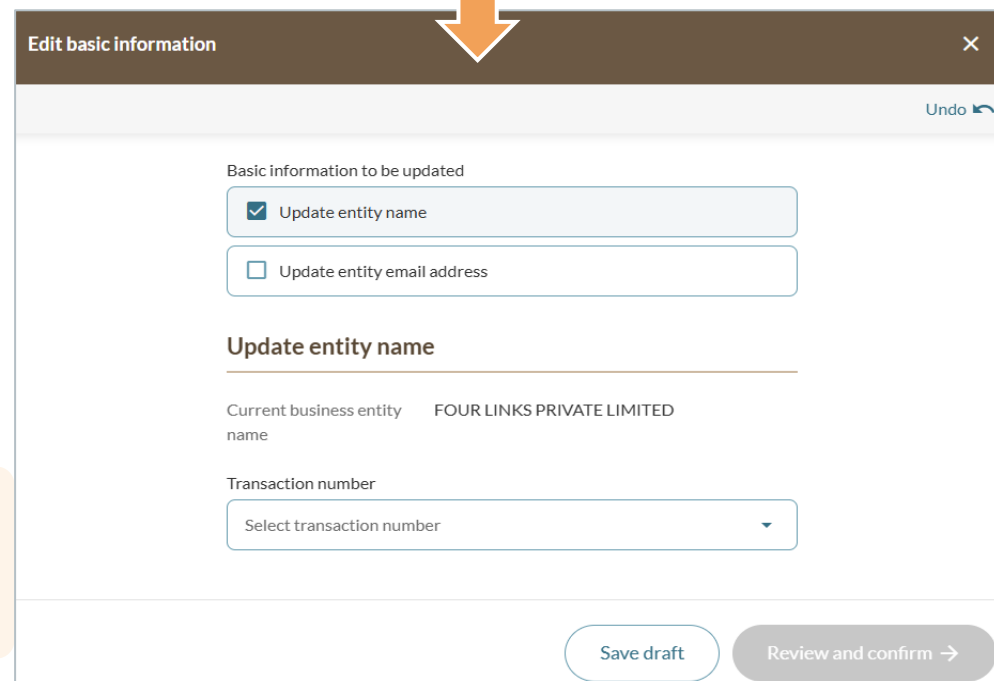
Edit basic information

Undo

Basic information to be updated

- ☒ Update entity name
- ☐ Update entity email address

[Save draft](#) [Review and confirm →](#)



Edit basic information

Undo

Basic information to be updated

- ☒ Update entity name
- ☐ Update entity email address

Update entity name

Current business entity name FOUR LINKS PRIVATE LIMITED

Transaction number

Select transaction number

[Save draft](#) [Review and confirm →](#)

VIEW POSITION HOLDER INFORMATION

- 01 Quick view of position holders' details.
- 02 Click '**Update**' to modify details of individuals or unregistered foreign entities.
- 03 Click '**Appoint / Withdraw**' to add or remove position holders.

Entity Profile

Position Holders

Share capital and Shareholders

Position Holders 2

Update

Appoint/Withdraw

Access and update information of the officers in your business entity. You can appoint or withdraw position holders, or modify the details of individual officers.

Expand all Collapse all

1 Test Account

General Partner · NRIC (Citizen) · S9500001J

Last updated 19 May 2025

Position heldGeneral Partner

Date of appointment10 Sep 2024

Personal information

NameTest Account

Identification typeNRIC (Citizen)

Identification numberS9500001J

NationalitySingapore citizen

Contact information

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UPDATE POSITION HOLDER INFORMATION

- 01 After clicking ‘**Update**’ to modify position holder details, you will be redirected to the ‘**Update position holder information**’ eform.
- 02 Click ‘**Start**’ to proceed with new transaction or continue with your existing draft, if any.

The screenshot shows the Bizfile website interface for the 'Update position holder information' eform. The page is titled 'Update position holder information' and is for 'TESTING TEST 15 LP' with ID 'T24LP0019K'. It includes an 'Introduction' section explaining the eService, a table of key metrics, a 'Before you start' section, and a 'Useful reminders' box. A 'Start' button is at the bottom right.

| Introduction | |
|---|--|
| This eService allows you to update the personnel information in your registered entity. You can make changes to the personal particulars of all position holders such as owners, partners or directors based on the entity type registered. | |
| To update the appointment or withdrawal of a position holder in the entity, proceed to Appoint/Withdraw position holders . | |
| ⌚ Time to complete | 5 minutes - 15 minutes |
| 📅 Approval time | Immediate (up to 14 days if endorsement is required) |
| 💰 Fee | \$0 |

Before you start

Ensure that you have the updated information of the position holder, including their name, identification type and number, nationality, address and contact information.

Useful reminders

- All changes must be lodged with the Registrar in Bizfile within 14 days from the date of change. File the changes on time to avoid incurring late lodgement penalty.
- Check that you have entered all information correctly before submitting your application.

Start →

UPDATE POSITION HOLDER INFORMATION

- 01 Click **‘Expand all’** to view information of all position holders.
- 02 Only individuals or unregistered foreign entities are displayed.
- 03 Click **‘Edit’** under the relevant position holder to update details.

Edit position holder information

Select the position holder from the list below and click 'Edit' to update their information.

▼ Expand all ▲ Collapse all

1. Test Account 1
General Partner S0000009J



2. Test Account 2
Limited Partner S0000008H



▼ Expand all ▲ Collapse all

Edit position holder information

Select the position holder from the list below and click 'Edit' to update their information.

▼ Expand all ▲ Collapse all

1. Test Account 1
General Partner · S0000009J



Edit

Position(s) held

| | |
|-----------------|---------------------|
| Position held | Date of appointment |
| General Partner | 10 Sep 2024 |

Personal information

| | | | |
|---------------------|-----------------------|--|-------------------|
| Identification type | Identification number | Name (As per NRIC/Identification document) | Nationality |
| NRIC (Citizen) | S9500001J | Cheryl Lim Yi Ling | Singapore Citizen |

UPDATE POSITION HOLDER INFORMATION

- 01** After clicking on 'Edit', you will be able to make changes in the fields.
- 02** Position holders whose information in Bizfile is obtained from another source agency (eg. ICA) can only update contact information:
- Contact address in Bizfile (the country of contact address needs to be the same as the residential address)
 - Email address
 - Mobile number



Remember to click 'Save' after updating each position holder's details.

1. Test Account 1

Contact information

Contact address

i Your contact address is automatically applied to all your associated entities and displayed in public records.

Postal code

S | 550123

Retrieve address

SERANGOON NORTH AVENUE 1, TOWER A

Block/House number

345

Level

11

Unit

67

☐ Address doesn't have level and unit

Email address

test@test.com

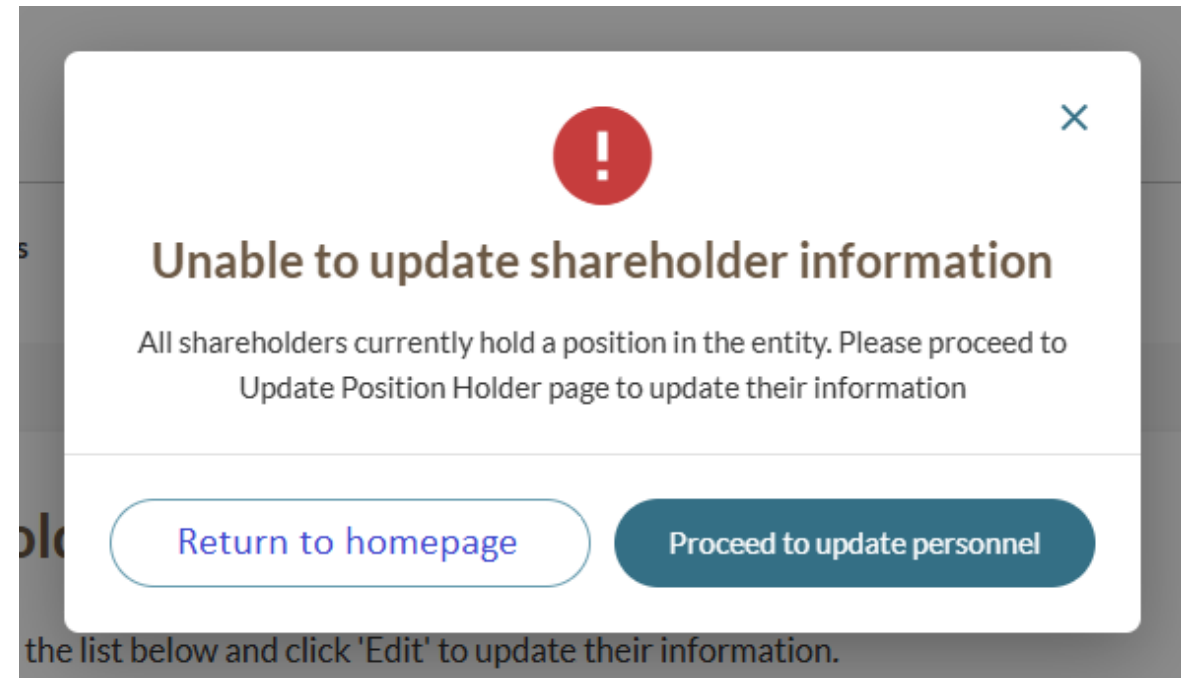
Contact number

Country code

65

UPDATE SHAREHOLDER INFORMATION

- 01** Will only display individual shareholders and unregistered foreign entities.
- 02** Shareholders who are also position holders (e.g.: Director) must use the **‘Update position holder information’** eform.
- 03** Local corporate shareholders will not be displayed as changes must be filed via **‘Update entity information’** eform.



UPDATE FOREIGN ENTITY INFORMATION

- 01 Update the Foreign Business Registration Number (FBRN) and country of incorporation for the foreign entities if it has not been done.
- 02 After making changes, click **‘Save’**.
- 03 Modified information will be marked as **‘To be updated’**.

6. KANGEE HONEY

Entity information

Entity name
KANGEE HONEY

| Country/region of incorporation/registration | Foreign Business Registration Number |
|--|--------------------------------------|
| Australia | FN00012345 |

Address

Foreign address line 1
111

Foreign address line 2
111 [Delete](#)


[Cancel](#) [Save](#)


6. KANGEE HONEY
Shareholder · FN00012345


To be updated


[Undo](#) [Edit](#)

UPDATE FOREIGN ENTITY INFORMATION

- 

FBRN cannot be modified if it has been updated before
- 

Remove any special symbols and spaces for FBRN and keep within 30 alphanumeric characters.
- 

Do not enter invalid FBRN such as 'TBC', 'NA', 'NIL'.
- 

FBRN will be pre-fixed with 2-letter country code in the EROM and other relevant products.

| Shareholder(s) | | |
|--|-----------------------|--|
| Name | Identification Number | Nationality ² / Place of origin ³ |
| Address | | |
| ASIA-PACIFIC PRIVATE EQUITY | IE-IR11112024 | IRELAND |
| GRAND PAVILION COMMERCIAL CENTRE, 1ST FLOOR, 802 WEST BAY | | |

VIEW TRANSACTION STATUS AND DETAILS

Review and confirm

Please review the information below before submitting.

Shareholders

1. MIKAIL BIRKIC

Position(s) held

Position held
Shareholder

Personal information

| | | | |
|---------------------------------------|------------------------------------|--|----------------------------------|
| Identification type NRIC (Citizen) | Identification number S0000007A | Name (As per NRIC/Identification document) Test Account 1 | Nationality Singapore Citizen |
|---------------------------------------|------------------------------------|--|----------------------------------|

Contact information

| | |
|---|--|
| Contact address 10 ANSON ROAD, #05-101 INTERNATIONAL PLAZA, SINGAPORE 079903 | Effective date of change of contact address 20 May 2025 |
|---|--|

Email address
example@example.com


Mobile number
+65 9876 5432

☒ I, MIKAIL BIRKIC, declare that:

- The above information submitted is true and correct to the best of my knowledge and I am authorised to file this application/transaction.
- I am aware that I may be liable to prosecution if I submit any false or misleading information in this application/transaction.

[← Back](#) [Submit →](#)

At Review and confirm page, click **'Submit'** to file the transaction.



The transaction has been submitted successfully

To track your transaction status or view more details by clicking button below

[Go to My Transaction](#)



Transaction details

| | | | |
|-------------------|------------------------------|--|---------------------------------------|
| UEN 202488444Z | Transaction ID T250013801 | Transaction name Update shareholder information | Date and time 24 May 2025 12:18 PM |
|-------------------|------------------------------|--|---------------------------------------|

T250013801 - Update shareholder information

| | |
|--------------------|----------------------------|
| Entity UEN | 202488444Z |
| Entity name | FOUR LINKS PRIVATE LIMITED |
| Transaction status | Approved |
| Lodgement date | 24 May 2025 |

OR

 CORE SOL POSHOLDER  2

[Dashboard](#)

[View entity details](#)

[My transactions](#)

[Payment history](#)

After successful submission, click **'Go to My Transaction'** to check status.
Otherwise, click on **'My transactions'** in the dropdown bar beside the profile icon.

Under **'My transactions'** page, you will see the list of transactions you have filed and the status.

04

FAQs

- Updating entity information
- Updating position holder and shareholder information

Question 1

Why do I encounter the error message **“At least one Director who is locally resident in Singapore must be appointed”** when the company already has a Singapore Citizen / Permanent Resident director?

- This error may occur because the Singapore Citizen / Permanent Resident director has registered a foreign residential address with the Immigration and Checkpoints Authority (ICA).
- To qualify as a locally resident director, the person must have a **local residential address registered with ICA**.

Question 2

When a person holds positions in multiple entities, why are updates made to their personal information in one entity (ABC) not automatically reflected in other entities (XYZ) where they hold positions?

- This enhancement is being implemented in phases.
- In the meantime, please update the relevant position holder information for each entity individually where required.

Question 3

Why can't I key in a local address as my client's contact address, when he or she is residing in Singapore? It is displaying foreign address fields.

- If our system displays only foreign address fields, it means we have received a **foreign address** for his/her residential address from the source agency (ICA).
- If you believe this information is incorrect, please **submit local residential address proof documentation** for our verification with the source agency.

Question 4

If the contact address is the same as the residential address, why doesn't it update automatically when the residential address is changed?

Contact address was introduced to enhance the protection of residential address filed with ACRA. While an individual can provide the same addresses for both:

- Contact address is maintained as a separate mandatory field in Bizfile
- Updates to residential address will not automatically update the contact address

Question 5

Can foreigners access Bizfile for filing?

Foreigners who are FIN holders with active Singpass have full access for filing transactions. If they are passport holders, they cannot file transactions, but can access Bizfile dashboard to:

- View inbox messages
- View to-do items
- Buy iShop products

Question 6

Why don't I receive email notifications for transaction updates?

- Currently, the notifications are deposited into your Bizfile inbox. Email notifications are sent for selected transactions only.
- We understand lodgers prefer email notifications for all updates to avoid checking their Bizfile inbox frequently.
- This enhancement will be implemented progressively.

Question 7

Why can't I file for my ad hoc client when I click on 'Proceed to dashboard' on CSP profile page?

- Currently, ad hoc client filing is limited to a few transactions (e.g. Apply for new business entity name, Registration of charge).
- While we are expanding the range of available transactions, please add the client to your client list as a solution.

Presenter



Elicia Ong

Senior Assistant Director
Financial Reporting & Standards Department

05

Annual Return Filing Process

INFORMATION NEEDED FOR FILING AR

COMPANY DETAILS

- Company Unique Entity Number (UEN) and Name
- Registered Office Address (ensure it is up-to-date)
- Financial Year End (FYE) date
- Particulars of Company Officers (Directors, Secretary) and Shareholders

SHARES

- Details of Share Capital and Shares

DATE OF ANNUAL GENERAL MEETING (AGM)

- Date of AGM, if it was held
- If the company dispensed with or is exempt from holding an AGM, you will need the date the financial statements were sent to members

FINANCIAL STATEMENTS (FS)

- Full set of financial statements in XBRL format, prepared and validated before filing AR

FILING FEES, PENALTIES AND ENFORCEMENT ACTIONS FOR LATE FILING

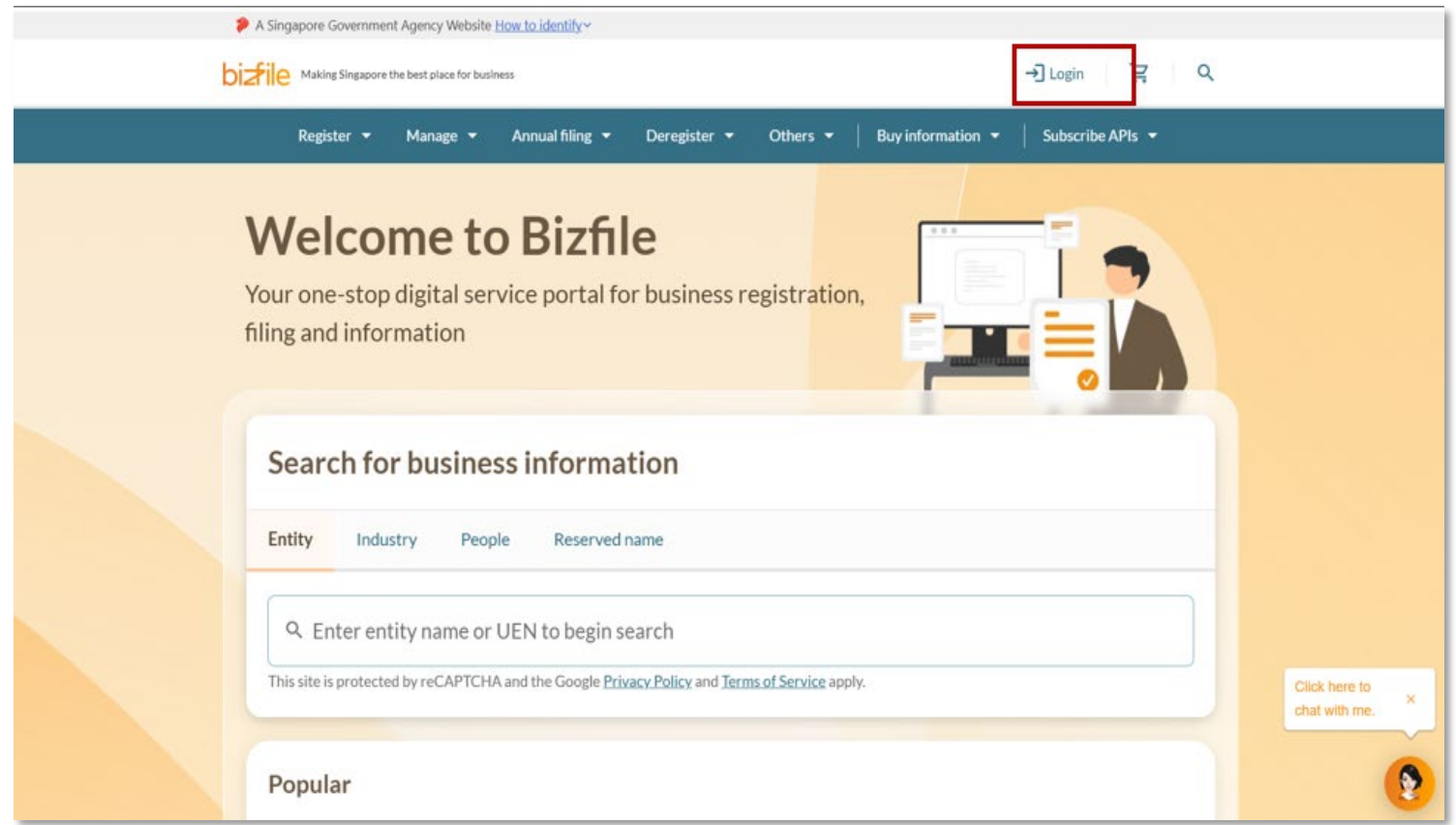
- ▶ Standard Fee: The fee for filing an Annual Return is \$60.
- ▶ Late Filing Penalties: Filing after the deadline incurs late lodgement penalties:
 - \$300: If filed within 3 months after the due date.
 - \$600: If filed more than 3 months after the due date.

Further Action: Persistent failure to file an AR can lead to ACRA taking enforcement actions against the company and its directors. These actions can include:

- Imposing composition sums (a penalty in lieu of prosecution) or initiating prosecution. Directors may face fines if convicted for breaching Section 197 of the Companies Act.
- ACRA may also strike off non-compliant companies.

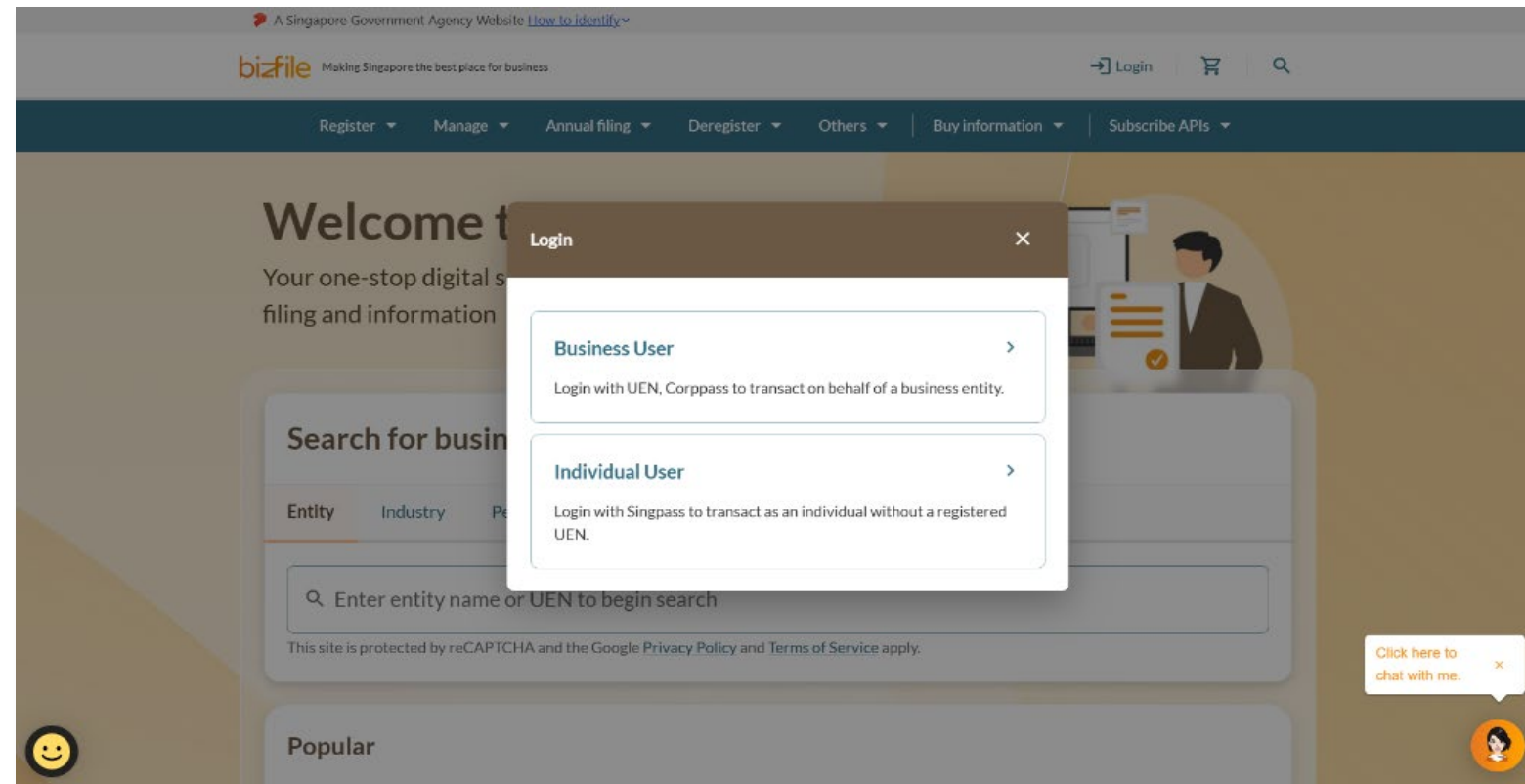
STEP 1 – CLICK “LOGIN” ON BIZFILE HOMEPAGE

Go to Bizfile website
(www.bizfile.gov.sg) and click
login.



STEP 2 – LOGIN ON BIZFILE HOMEPAGE USING CORPASS

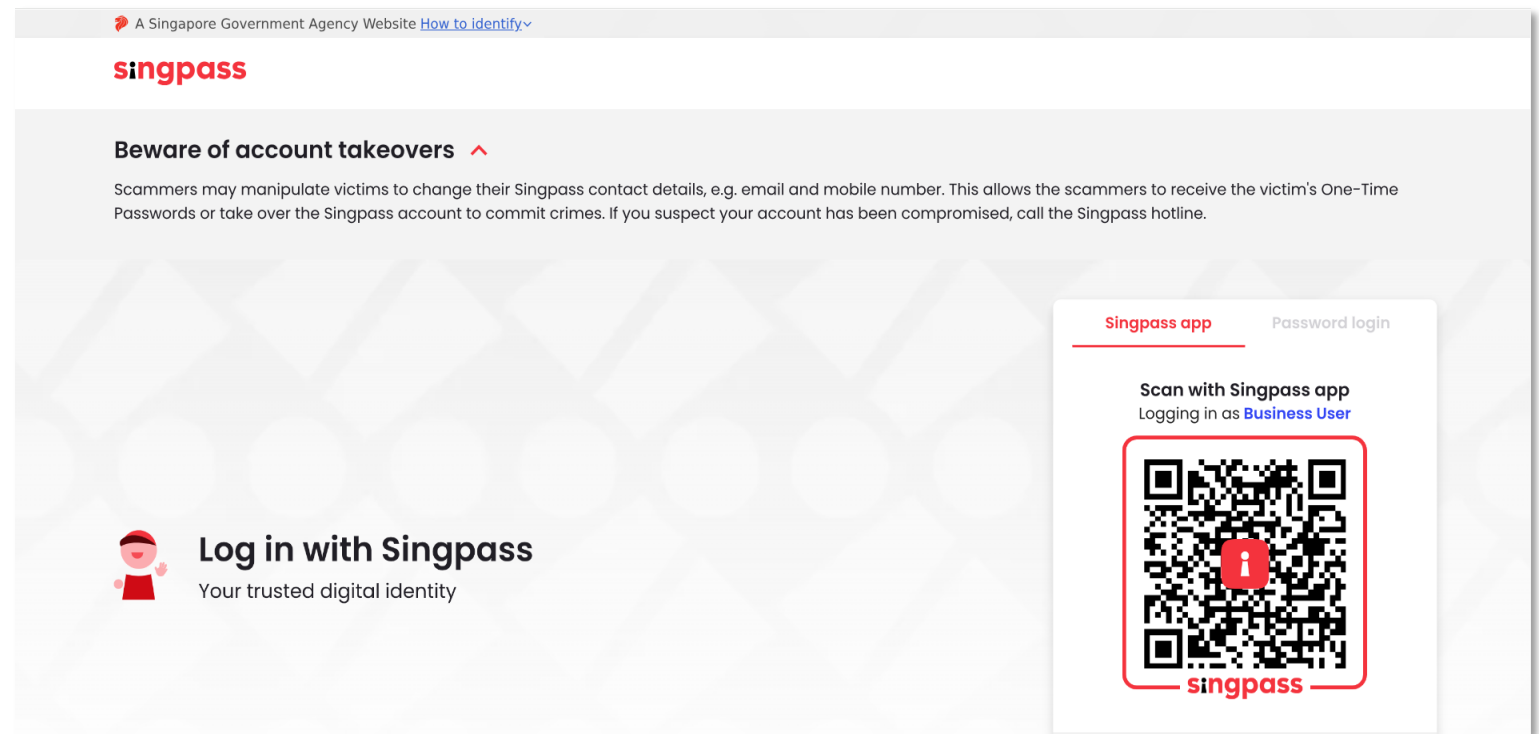
Select “**Business User**” to login
via Corppass.



STEP 3 – REDIRECTION TO THE SINGPASS LOGIN PAGE

Upon redirection to the Singpass login page, enter Singpass ID and password or scan the QR code via the Singpass app.

After verification on Singpass, you will be automatically logged into Corppass.



STEP 4 – SELECT THE ENTITY

Select the entity you are transacting for before proceeding.

(Tip: This screen appears if you have multiple Corppass accounts).

A Singapore Government Agency Website [How to identify](#)

corppass

Select entity

Search Entity name or UEN/Entity ID

[Active \(2\)](#) [Non-active \(0\)](#)

Company 193710001E Pte Ltd (193710001E)

Company R05LP8421G Pte Ltd (R05LP8421G)

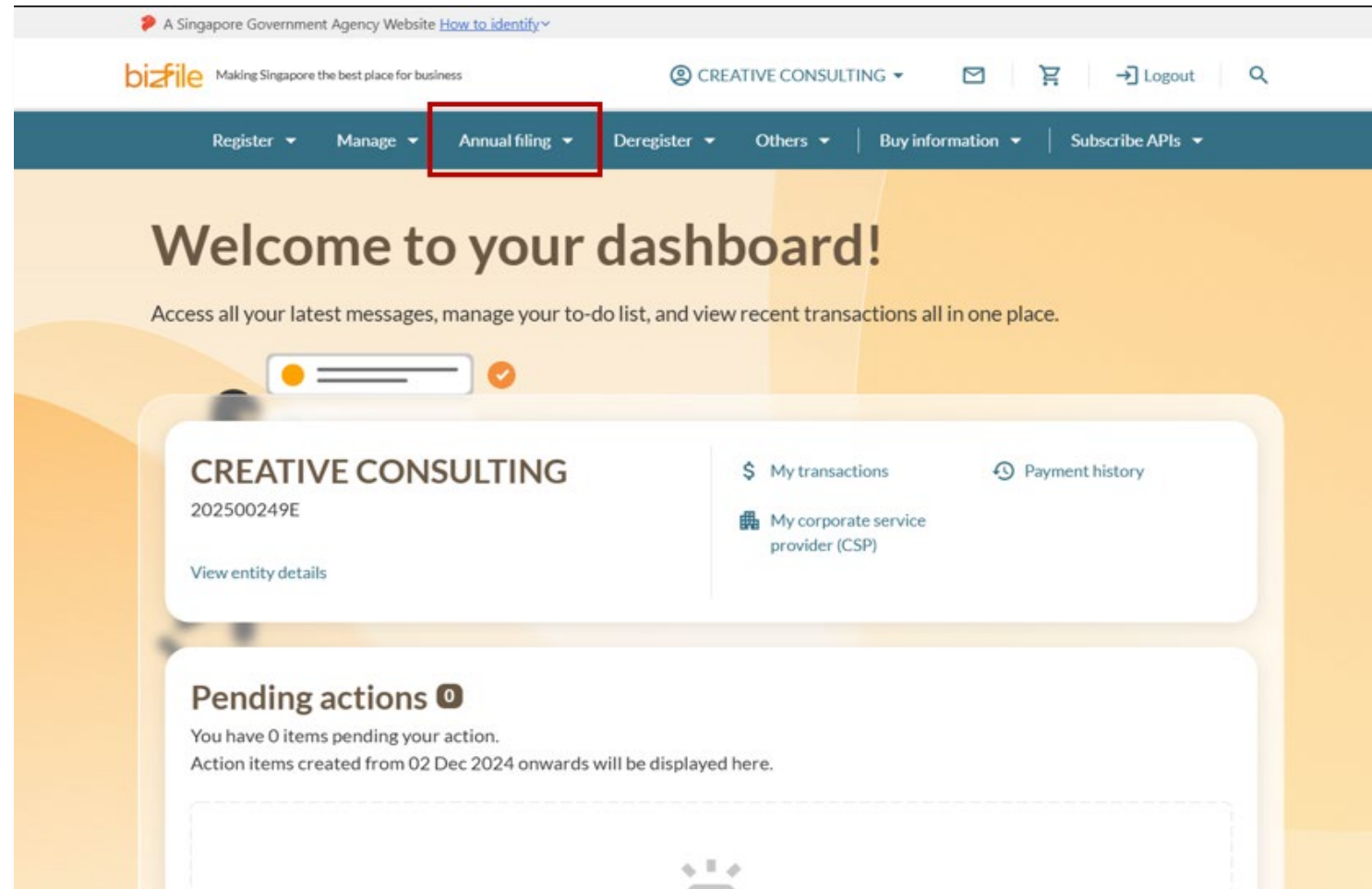
Page 1 of 1

corppass

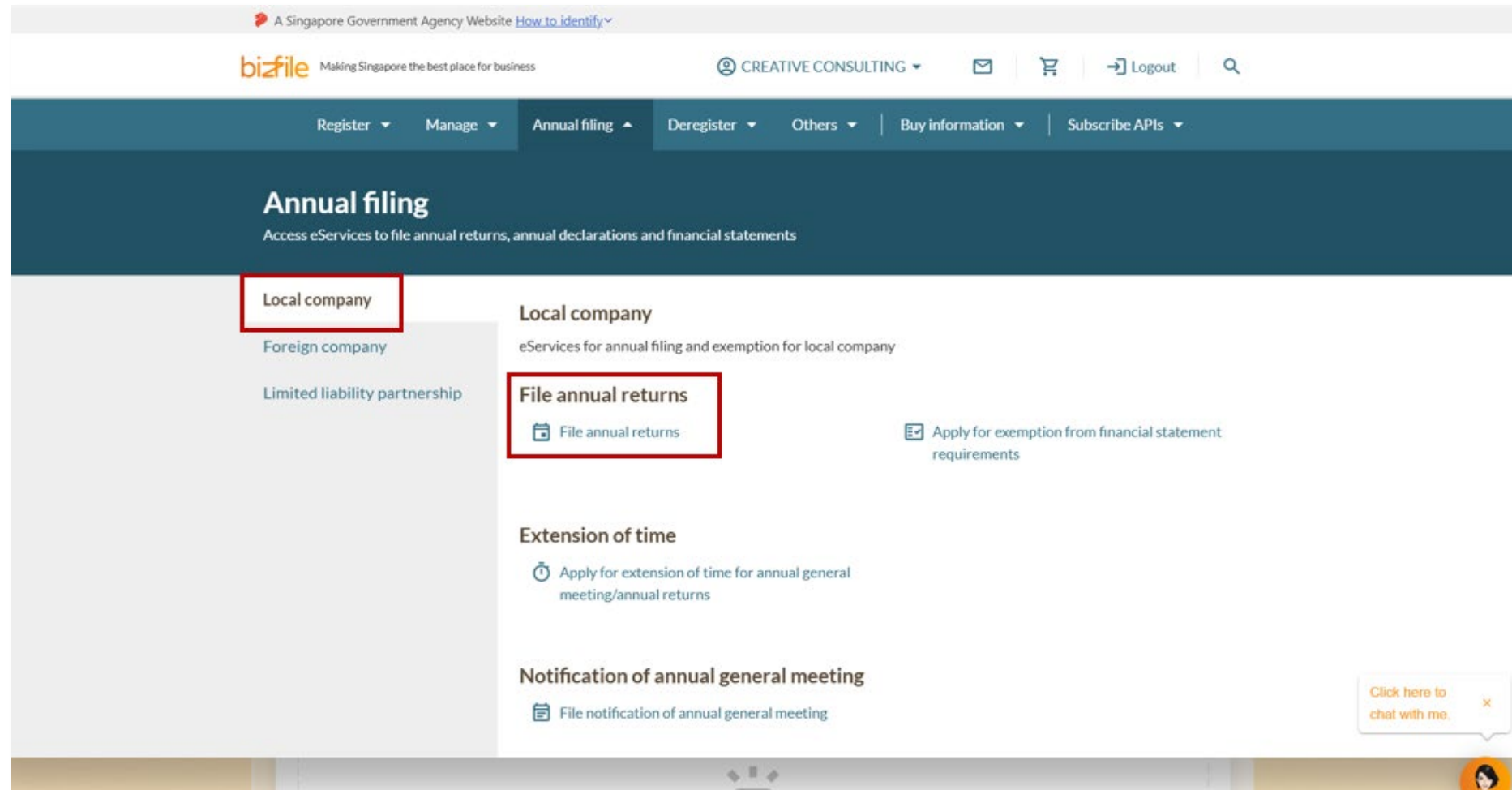
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STEP 5 – CLICK ON ANNUAL FILING TAB



STEP 6 – SELECT “FILE ANNUAL RETURNS”



STEP 7 – SELECT “START”

Go through the instructions page
before clicking **“Start”** to proceed with
the annual returns transaction.

File annual returns

Introduction

This eService allows you to submit annual filings for local companies, limited liability partnerships and foreign companies.

| | |
|--------------------|--|
| 🕒 Time to complete | 10 minutes - 20 minutes |
| 📅 Approval time | Immediate |
| 💰 Fee | \$60.00 (filing of annual return) \$30.00 (filing of annual declarations) \$0 (filing of financial statements) |

Before you start

Ensure the following information are accurate and up-to-date:

1 Review entity information

- Entity profile
- SSIC
- Registered office address
- Position holders such as officers, auditors, partner and managers, depending on the entity for which you are filing
- Share capital and shareholders (for local company)
- Charges (for local company)

2 Information required for the transaction

- Unique Entity Number (UEN)
- Date of Annual General Meeting (if held)
- Name of auditor for operations in country of incorporation (for foreign company)
- Supporting documents such as financial statements in XBRL format, and/or PDF format, depending on the company type

Useful reminders

- Review all information to ensure they are accurate and current.
- Submit annual filings on time to avoid incurring late lodgement penalty.

Start →

STEP 8 – VERIFY THE ENTITY INFORMATION

Review the entity information and make sure that it is **up to date**.



If you need to update any entity details, use the **“Update entity information”** eService found under **“Manage”** tab **before** continuing with the filing.

STEP 9 – PROCEED TO FILE

Review the information and click
“Proceed to file”.

The screenshot displays the 'Proceed to file' screen in the Bizfile system. It features three main sections: 'Position holders', 'Share capital', and 'Shareholder details'. Each section has a 'Expand all' and 'Collapse all' toggle. The 'Position holders' section shows '1. Test Account 1' with details 'Shareholder, Director · NRIC (Citizen) · S0000005T'. The 'Share capital' section shows '1. Singapore dollar' with details '100 Ordinary · SGD 100.00 issued · SGD 100.00 paid-up'. The 'Shareholder details' section shows '1. Test Account 1 S0000005T' with details '100 Ordinary'. At the bottom, there is a 'Back' button and a 'Proceed to file' button. On the right side, there are two circular icons: a user profile icon and an upward arrow icon.

Position holders

▼ Expand all ▲ Collapse all

1. Test Account 1 ▼
Shareholder, Director · NRIC (Citizen) · S0000005T

Share capital

▼ Expand all ▲ Collapse all

1. Singapore dollar ▼
100 Ordinary · SGD 100.00 issued · SGD 100.00 paid-up

Shareholder details

▼ Expand all ▲ Collapse all

1. Test Account 1 S0000005T ▼
100 Ordinary

← Back Proceed to file →

STEP 10 – CHECK THAT THE FINANCIAL YEAR END (FYE) DATE IS CORRECT

- Check whether the FYE date is correct.
- You may proceed with the annual return filing, upon approval of the change of FYE date.



If there is a change in the FYE, use the **“Update change of financial year end date”** eService found under **“Manage”** tab **before** continuing with the filing.

A Singapore Government Agency Website [How to identify](#)

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Home > File annual return

File annual return

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202500249E

1 2 3 4
Review entity information Submit annual return Review and confirm Payment

Annual return information

Review and update the annual return details, and check that the information is accurate and up-to-date for the current filing.

Financial year end (FYE)

Click here to chat with me.

STEP 11(A) – SPECIFY THE COMPANY TYPE AND STATUS

- Specify the company type and status for the financial period.
- Based on the selection, the system will display the relevant sections for completion.
- The fields displayed in this section are the same as the previous Bizfile, with no change to the requirements.

Company type and status

Your company type and status determines whether you have to file financial statements.
[More information](#)

Company type for the relevant financial period
Exempt Private Company Limited by Shares

Company status
☒ Active
☐ Dormant (for the entire financial period)

Is the company solvent or insolvent?
☒ Solvent
☐ Insolvent
☐ EPC required by law to file accounts

Is the company a small company exempt from audit requirements?
☐ Yes ☒ No


Annual General Meeting details


All companies are required to hold AGMs Did the company hold its AGM?

STEP 11(B) – SPECIFY THE COMPANY TYPE AND STATUS

If the company is **dormant**:

Specify the company's solvency status and answer the questions to confirm if it qualifies for exemptions from audit requirements and financial statement preparation.

Your company type and status determines whether you have to file financial statements.
[More information](#) 

Company type for the relevant financial period
Exempt Private Company Limited by Shares 

Company status
☐ Active
☒ Dormant (for the entire financial period)

Is the company solvent or insolvent?
☒ Solvent
☐ Insolvent
☐ EPC required by law to file accounts

Is the company a small company exempt from audit requirements?
☐ Yes ☒ No

Is the company a dormant relevant company exempted from preparing financial statements?
☐ Yes ☒ No

Is the company dormant and exempted from audit requirements?
☐ Yes ☒ No

STEP 11(C) – SPECIFY THE COMPANY TYPE AND STATUS

If the company is **exempt** from
audit requirements:

Tick the relevant checkbox to
confirm the declarations.

More information [\[link\]](#)

Company status

☒ Active

☐ Dormant (for the entire financial period)

Is the company solvent or insolvent?

☒ Solvent

☐ Insolvent

☐ EPC required by law to file accounts

Is the company a small company exempt from audit requirements?

☒ Yes ☐ No

☒ The directors make the following statement:

- 1 that the company qualifies as a small company under section 205C of the Companies Act read with the Thirteenth Schedule;
- 2 that no notice has been received under section 205C(2) of the Companies Act in relation to the financial year; and
- 3 that the accounting and other records required by the Companies Act to be kept by the company have been kept in accordance with section 199 of the Companies Act.

STEP 12 – ANNUAL GENERAL MEETING (AGM) OPTION AND DATE

Select the appropriate AGM option and enter the AGM date (if applicable).

If the Company is exempt from holding an AGM, indicate the **date when the financial statements were sent to members**.

The screenshot shows the 'Annual General Meeting details' section of the Bizfile interface. At the top, there are two radio buttons: 'Yes' and 'No'. Below this, the section is titled 'Annual General Meeting details'. A note states: 'All companies are required to hold AGMs except for companies that are exempted or dispensed from doing so.' The main question is 'Did the company hold its AGM?'. There are four radio button options: 1. 'Yes, Company is required to hold AGM' (selected). 2. 'No, Company is exempt from holding an AGM as financial statements have been sent to members and no member has requested for AGM to be held.' 3. 'No, Company is a Dormant Relevant Company that is not required to prepare financial statements and no member requested for AGM to be held.' 4. 'No, a resolution to dispense with holding an AGM was passed by all members'. Below these options is a text input field for 'Date of AGM' with a placeholder 'DD MMM YYYY' and a calendar icon. At the bottom, there is a section titled 'Financial statements' with a note: 'Except for Dormant Relevant Companies, Solvent Exempt Private Companies, and Companies Limited by Guarantee, all other'. To the right of this note is a blue box with an information icon and the text: 'Based on your company type and status, filing financial statements is not mandatory. However, you may still'.

☐ Yes ☒ No

Annual General Meeting details

All companies are required to hold AGMs except for companies that are exempted or dispensed from doing so.

Did the company hold its AGM?

- ☒ Yes, Company is required to hold AGM
- ☐ No, Company is exempt from holding an AGM as financial statements have been sent to members and no member has requested for AGM to be held.
- ☐ No, Company is a Dormant Relevant Company that is not required to prepare financial statements and no member requested for AGM to be held
- ☐ No, a resolution to dispense with holding an AGM was passed by all members

Date of AGM

DD MMM YYYY

Financial statements

Except for Dormant Relevant Companies, Solvent Exempt Private Companies, and Companies Limited by Guarantee, all other

Based on your company type and status, filing financial statements is not mandatory. However, you may still

STEP 13(A) – SELECT THE AVAILABLE OPTION OF FINANCIAL STATEMENTS (FS)

- If the entity needs to file XBRL documents, these documents need to be uploaded **using the Bizfinx preparation tool** before they are available for selection here.
- The option on **“Not filing financial information”** will only appear where the company is a **solvent exempt private company** or a **dormant relevant company**.



No change in FS filing requirements.

Financial statements

Except for Dormant Relevant Companies, Solvent Exempt Private Companies, and Companies Limited by Guarantee, all other companies must file financial information in XBRL format, unless prior approval has been obtained from the Registrar.

Based on your company type and status, filing financial statements is not mandatory. However, you may still choose to file voluntarily. ⓘ

XBRL format [Refresh](#)

Select financial statement to be filed

- ☐ Full Set of Financial Statements in XBRL Format (Full XBRL)
Uploaded by: Alex Lim
Uploaded date: 10 Oct 2023, 02:12 PM
[Review copy of XBRL](#)
- ☒ Financial Statements in Simplified XBRL Format (Simplified XBRL)
Uploaded by: Alex Lim
Uploaded date: 10 Oct 2023, 02:12 PM
[Review copy of XBRL](#)
- ☐ Financial Statement Highlights in XBRL Format (for banks, finance companies and registered insurers only)
Uploaded by: Alex Lim
Uploaded date: 10 Oct 2023, 02:12 PM
[Review copy of XBRL](#)
- ☐ Not filing financial information

STEP 13(B) – SELECT THE AVAILABLE OPTION OF FS

- Even if a full set of financial statements in XBRL format is submitted, you must still attach a **signed PDF copy of the complete financial statements**. This dual submission requirement will remain in effect until system enhancements are implemented. **(new)**
- Ensure the file name does not include spaces, special characters or foreign language characters.
- Drag and drop the files into the box or click **“browse files”** to upload the PDF FS.

Financial statements


Except for Dormant Relevant Companies, Solvent Exempt Private Companies, and Companies Limited by Guarantee, all other companies must file financial information in XBRL format, unless prior approval has been obtained from the Registrar.

Based on your company type and status, filing financial statements is not mandatory. However, you may still choose to file voluntarily. ⓘ

XBRL format [Refresh](#)

- ☒ **Full Set of Financial Statements in XBRL Format (Full XBRL)**
Uploaded by: John Doe
Uploaded date: 10 Oct 2023, 11:40 AM
[Review copy of XBRL](#)
- ☐ **Financial Statements in Simplified XBRL Format (Simplified XBRL)**
Uploaded by: John Doe
Uploaded date: 10 Oct 2023, 10:20 AM
[Review copy of XBRL](#)
- ☐ **Financial Statement Highlights in XBRL Format (for banks, finance companies and registered insurers only)**
Uploaded by: John Doe
Uploaded date: 10 Oct 2023, 10:01 AM
[Review copy of XBRL](#)
- ☐ **Not filing financial information**

Attach PDF financial statements



Drag and drop files here or [browse files](#) to upload

STEP 14(A) – DIRECTOR WHO SIGNED THE STATEMENTS BY DIRECTORS

- Select: (1) the director who signed the statements by directors; (2) accounting standards used in preparing the financial statements **(new)**; and (3) the nature of the financial statements **(new)**.
- Information on accounting standards can be found in the independent auditor's report or notes to account under basis of preparation.
- If the financial statements include subsidiaries/associates/joint venture's financials, please select **“consolidated level”** under the **“nature of financial statements”**.

public.
You may upload up to 5 file(s)

[Remove PDF financial statements](#)

Director who signed the statement by directors

Select the name of the director

NICOLE LIM

Accounting standards used to prepare financial statements ⓘ

Singapore financial reporting standards

Please ensure that you obtain this information from the financial statements

Nature of financial statements ⓘ
Refer to the financial statements for details

☒ Company level

☐ Consolidated level

Directors' statement

Section 201(16) of the Companies Act requires the company to prepare a directors' statement, which must be signed by two directors. The statement contains information specified in the

Does the directors' statement include the directors' interests in shares or debentures?

STEP 14(B) – DIRECTOR WHO SIGNED THE STATEMENTS BY DIRECTORS – DORMANT RELEVANT COMPANY

- For dormant relevant companies that are not required to prepare financial statements, the field “**Director who signed the statement by directors**” is **optional**.
- Select “**Not applicable**” for both the accounting standards used to prepare financial statements and nature of financial statements.

+ Add director signing statement by directors (Optional)

Accounting standards used to prepare financial statements ⓘ

Not applicable ▼

Please ensure that you obtain this information from the financial statements

Nature of financial statements ⓘ

Refer to the financial statements for details

☐ Company level

☐ Consolidated level

☒ Not applicable

STEP 15(B) – DIRECTORS' STATEMENT SECTION (*NEW*) AND ATTACHING CONFIRMATION

- Private and public non-listed companies are not required to disclose directors' interests if:
 - (1) directors declare in the directors' statement that they have obtained the consent of all the members of the company that the directors' statement need not contain this information, and
 - (2) the company confirms that all members have given their consent for the non-disclosure in the annual return.
- Companies that have obtained ACRA's approval for non-disclosure may select **"No"** for this field and **attach ACRA's approval email** as supporting documentation.

Directors' statement

Section 201(16) of the Companies Act requires the company to prepare a directors' statement, which must be signed by two directors. The statement contains information specified in the Twelfth Schedule and includes details of directors' interests in shares or debentures of both the company and other corporate bodies. A class exemption order is available for certain companies.

If disclosure of directors' interests is not applicable (i.e. no directors' interest in shares and debentures) to the company, you may select 'Yes' for the field "Does the directors' statement include the directors' interests in shares or debentures?".

[More information](#)


Does the directors' statement include the directors' interests in shares or debentures?

☐ Yes (including cases where no directors hold such interests)

☒ No

☒ Check this box to confirm that all of the company's shareholders have given consent for the non-disclosure of the directors' interests in shares in, or debentures of, the company

Attach directors' confirmation of company shareholders' consent



Drag and drop files here or [browse files](#) to upload

Supported formats: PDF
Maximum file size: 5MB per file

Embedded images and files will not be scanned for personal information. Consider masking any sensitive personal information before uploading, as it could be part of records accessible to the public.

You may upload up to 1 file(s)

- If the company is a dormant relevant company, the option **not applicable** will also be available in this section.

STEP 16 – AUDIT INFORMATION

- If the entity is not exempt from audit, complete the “**Audit information**” section.
- For the name of a public accounting entity, please indicate the name **without** the suffix. When searching the public accounting entity, the suffix will automatically appear in the search results.

Audit information

Companies not exempted from audit must provide the details of the public accounting entity and auditor responsible for auditing the financial statements.

Have the company's financial statements been audited?

☒ Yes ☐ No

Search public accounting entity by

☒ Entity name ☐ UEN

Name of public accounting entity that audited the financial statements

Tata Audit

Search results

TATA AUDITOR FIRM (PAC)

Name of auditor who audited and signed off the financial statements

TMOTO

Date of independent auditor's report

01 Mar 2025

Emphasis of matter

Was there an emphasis of matter in audit opinion?

☒ Yes ☐ No

STEP 17 – REGISTER OF CONTROLLERS

If the entity is required to maintain a **Register of Controllers**, select the location where the register is kept.

Modified opinion

Was there a modified opinion in the independent auditor's report? (e.g. qualified opinion, disclaimer of opinion, or adverse opinion)

☒ Yes ☐ No

Register of controllers

Register of controllers is a register containing particulars of individuals or corporate entities who are controller of the company.

Is the entity exempted from the requirements to keep a register of controllers?

☐ Yes ☒ No

Location where the register of controllers is kept

☒ Registered office of the company

☐ Registered office of a corporate service provider appointed by the company

Register of nominee directors

Is the entity exempted from the requirements to keep a register of nominee directors?

☐ Yes ☒ No

STEP 18(A) – REGISTER OF NOMINEE DIRECTORS

If the entity is required to maintain a **Register of Nominee Directors**, indicate where this register is kept.

The screenshot shows a web form titled "Register of nominee directors". At the top, there is a section for "Registered office of the company" with two radio button options: "Registered office of the company" (selected) and "Registered office of a corporate service provider appointed by the company". Below this, the main section "Register of nominee directors" contains a question: "Is the entity exempted from the requirements to keep a register of nominee directors?". There are two radio button options for this question: "Yes" and "No" (selected). Below the question, there is a section titled "Location where the register of nominee directors is kept" with two radio button options: "Registered office of the company" (selected) and "Registered office of a corporate service provider appointed by the company". At the bottom of the form, there are three buttons: "Back", "Save draft", and "Review and confirm". A red rectangular box highlights the question and the two location options.

STEP 18(B) – REGISTER OF NOMINEE SHAREHOLDERS

If the entity is required to maintain a **Register of Nominee Shareholders** (in effect 16 June 2025), indicate where this register is kept. *(new)*

Register of nominee shareholders


Is the entity exempted from the requirements to keep a register of nominee shareholders?

☐ Yes ☒ No

Location where the register of nominee shareholders is kept

☒ Registered office of the company

☐ Registered office of a corporate service provider appointed by the company

If your exemption status has changed, please update the information via the Update Registers of Nominee Directors and Shareholders eService. 

[← Back](#) [Save draft](#) [Review and confirm →](#)

STEP 19(A) – REVIEW AND CONFIRM

Click **“Review and confirm”** to proceed.

☐ Registered office of a corporate service provider appointed by the company

Register of nominee directors

Is the entity exempted from the requirements to keep a register of nominee directors?

☐ Yes ☒ No

Location where the register of nominee directors is kept

☒ Registered office of the company

☐ Registered office of a corporate service provider appointed by the company

[← Back](#) [Save draft](#) [Review and confirm →](#)

STEP 19(B) – REVIEW AND CONFIRM

- Review the information.
- Tick the checkbox and complete the declaration and click **“Proceed to payment”**.

File annual return
CREATIVE CONSULTING PTE. LTD.
202500249E

1 Review entity information 2 Submit annual return 3 **Review and confirm** 4 Payment

Review and confirm
Please review the information below before submitting.

Entity profile

Basic information

Register of controllers

Is the entity exempted from the requirements to keep a register of controllers?
No

Location where the register of controllers is kept
Registered office of the company

Register of nominee directors

Is the entity exempted from the requirements to keep a register of nominee directors?
No

Location where the register of nominee directors is kept
Registered office of the company

☒ I, WILLOW RAISA MOORE, declare that:

1 The above information submitted is true and correct to the best of my knowledge and I am authorised to file this application/transaction.
2 I am aware that I may be liable to prosecution if I submit any false or misleading information in this application/transaction.

← Back Save draft **Proceed to payment →**

STEP 20 – MAKE PAYMENT

- Select the payment method and click **“Make payment”** to complete the transaction.
- Any late lodgement penalty or composition sum will also be displayed in the payment summary.

1 Review entity information 2 Submit annual return 3 Review and confirm 4 Payment

Select payment method

Complete your payment before 12:32PM to avoid timeouts.
You will receive an acknowledge message and a receipt upon successful payment.

Select type

☒ Saved card(s) ☐ Other methods

Select saved payment method

☒ VISA
**** 3220
07/29 - Visa
Default

+ Add card

Payment summary

ARN250304000021

| | |
|--|-----------------|
| 1 x File annual returns | \$60.00 |
| 1 x Late lodgement penalty for filing of Annual Return by Local Company under S197 | \$300.00 |
| 1 x Composition sum for S197 of Companies Act (For 30/06/2024) | \$488.00 |
| Total (includes GST) | \$848.00 |

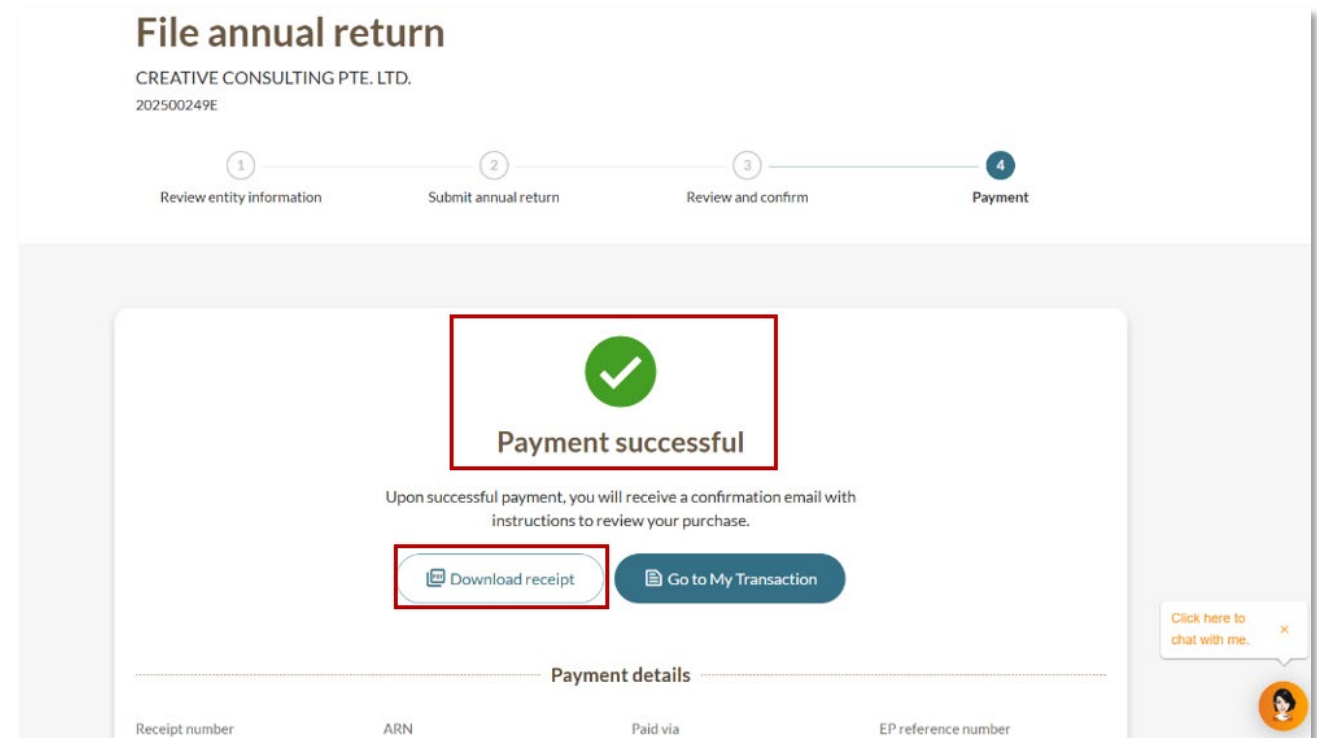
Make payment

← Back

Click here to chat with me.

STEP 21 – ACKNOWLEDGEMENT MESSAGE

Upon successful submission, an acknowledgement message and a receipt will be displayed in the Dashboard.

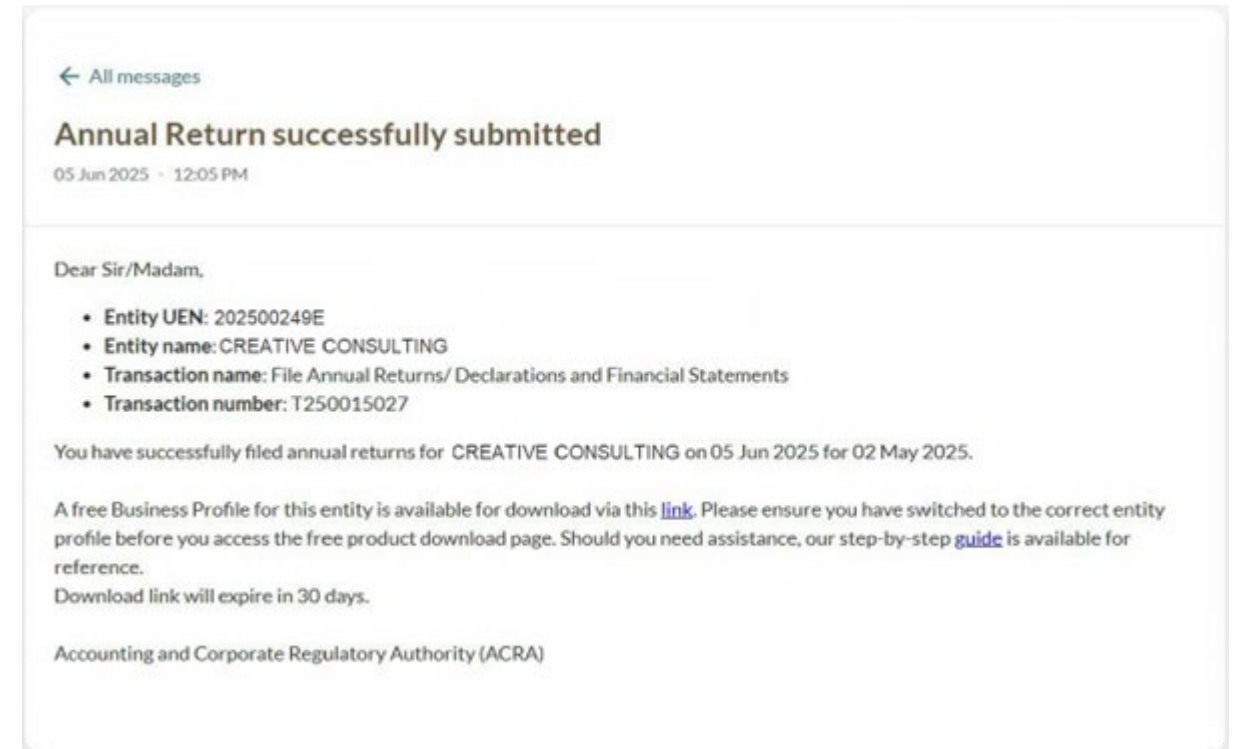


STEP 22 – NOTIFICATION

Upon successful filing, a notification along with the tips to download the free business profile will be sent to the **lodger's Bizfile inbox**.



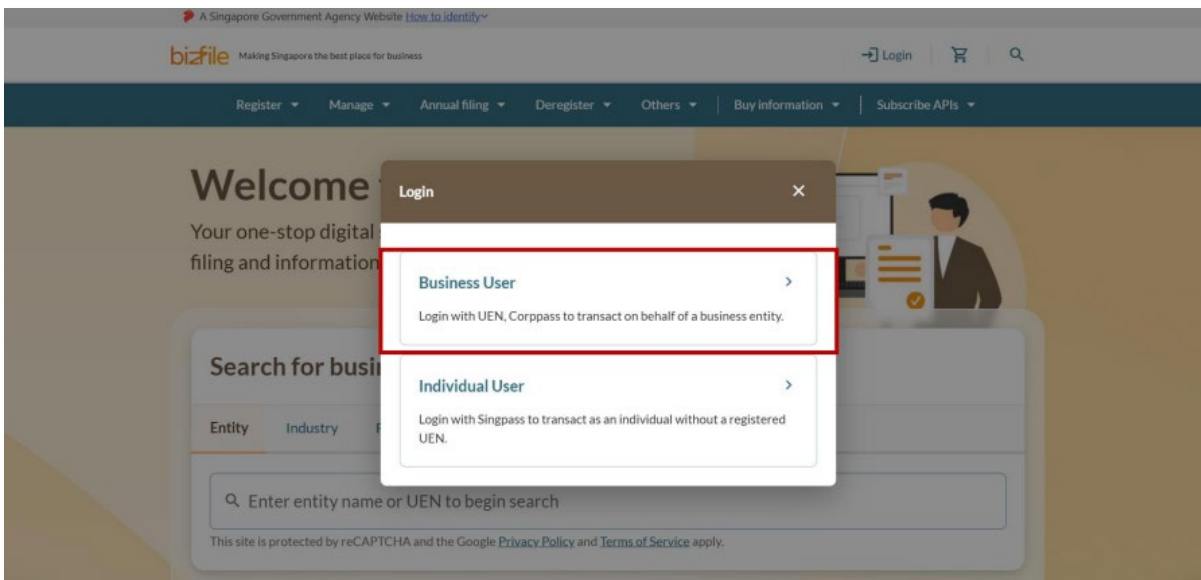
Note: The notification to download the free BP is **not sent to the lodger's email address**, but to his/her **Bizfile inbox**.



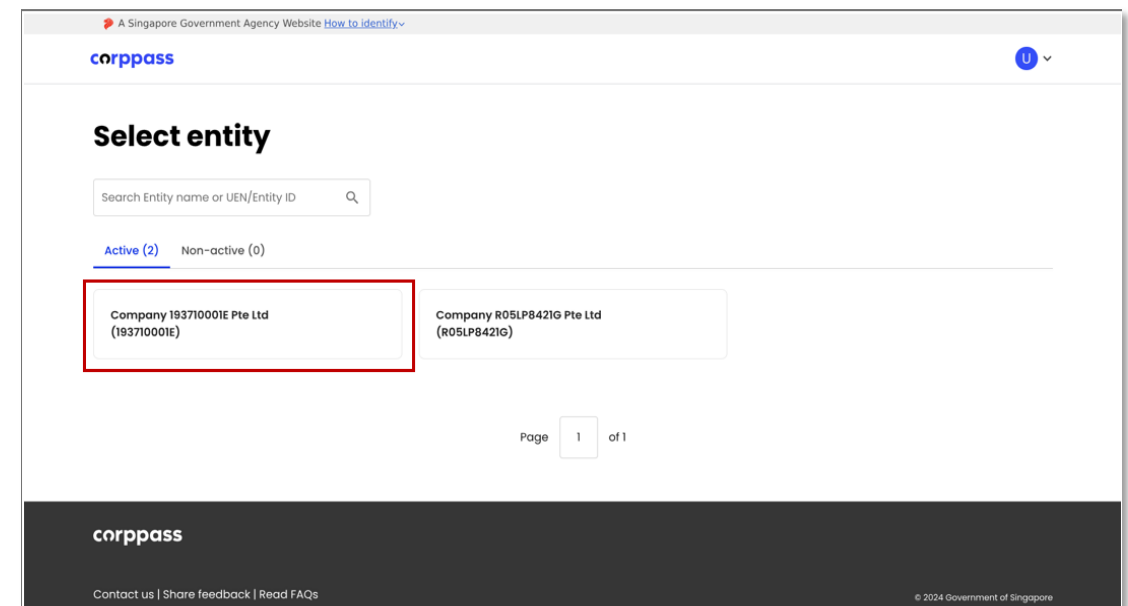
Note: This is an improved version of our notification which has been implemented in mid June 2025.

STEP 23(A) – DOWNLOAD BUSINESS PROFILE (GUIDE FOR CSPs) (1/4)

1. Log in to Bizfile as a “Business User” using Corppass

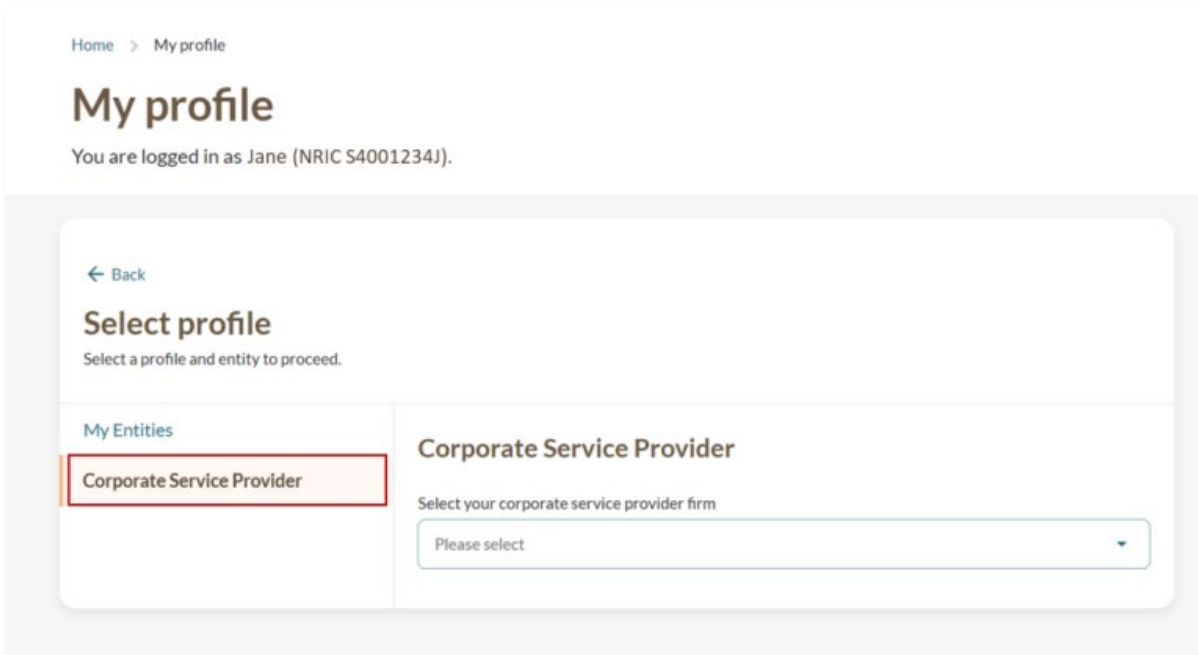


2. Click on Corppass account of the CSP in this Corppass page



STEP 23(A) – DOWNLOAD BUSINESS PROFILE (GUIDE FOR CSPs) (2/4)

3. On **“My Profile”** page, select **“Corporate Service Provider”**



Home > My profile

My profile

You are logged in as Jane (NRIC S4001234J).

← Back

Select profile

Select a profile and entity to proceed.

My Entities

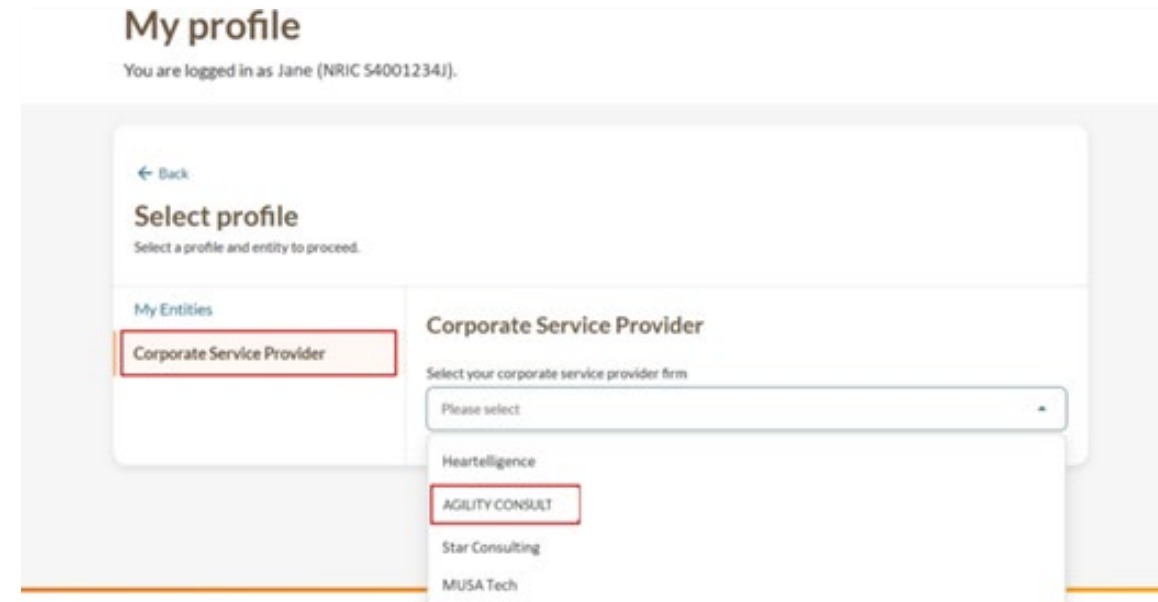
Corporate Service Provider

Corporate Service Provider

Select your corporate service provider firm

Please select

4. If you belong to more than one CSP firm, select your CSP firm from the **dropdown list**



My profile

You are logged in as Jane (NRIC S4001234J).

← Back

Select profile

Select a profile and entity to proceed.

My Entities

Corporate Service Provider

Corporate Service Provider

Select your corporate service provider firm

Please select

Heartelligence

AGILITY CONSULT

Star Consulting

MIUSA Tech

STEP 23(A) – DOWNLOAD BUSINESS PROFILE (GUIDE FOR CSPS) (3/4)

5. Select the entity for which you have filed the Annual Return

Select profile
Select a profile and entity to proceed.

My Entities
Corporate Service Provider

Corporate Service Provider

Select your corporate service provider firm

AGILITY CONSULT

Select the client that you would like to file for from the list below.
If you are filing for an ad hoc client, proceed to the post-login dashboard and select the eService from the mega menu. [Proceed to dashboard](#)

Search by company name or UEN [Search](#)

Sort by: Alphabetical (Z-A)

| | |
|--|--|
| CREATIVE CONSULTING 202500249E To-do items: 0 | NEWO 20353538E To-do items: 0 |
|--|--|

6. Select “Proceed” to switch to this entity’s profile

Switching Profile

Ensure that forms in all tabs are submitted or saved as drafts before switching profile.

Proceed to switch profile?

[Cancel](#) [Proceed](#)

AGILITY CONSULTING

Corporate Service Provider

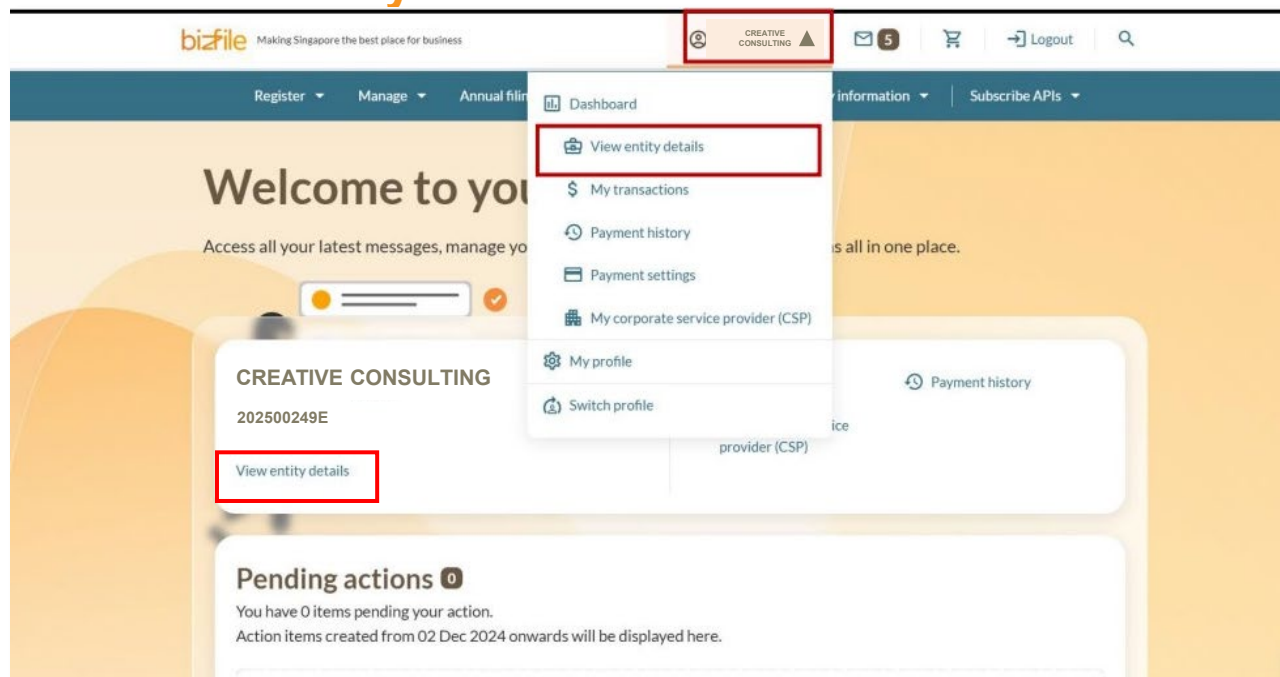
Select the client that you would like to file for from the list below.
If you are filing for an ad hoc client, proceed to the post-login dashboard and select the eService from the mega menu. [Proceed to dashboard](#)

Search [Sort by: Latest updated](#)

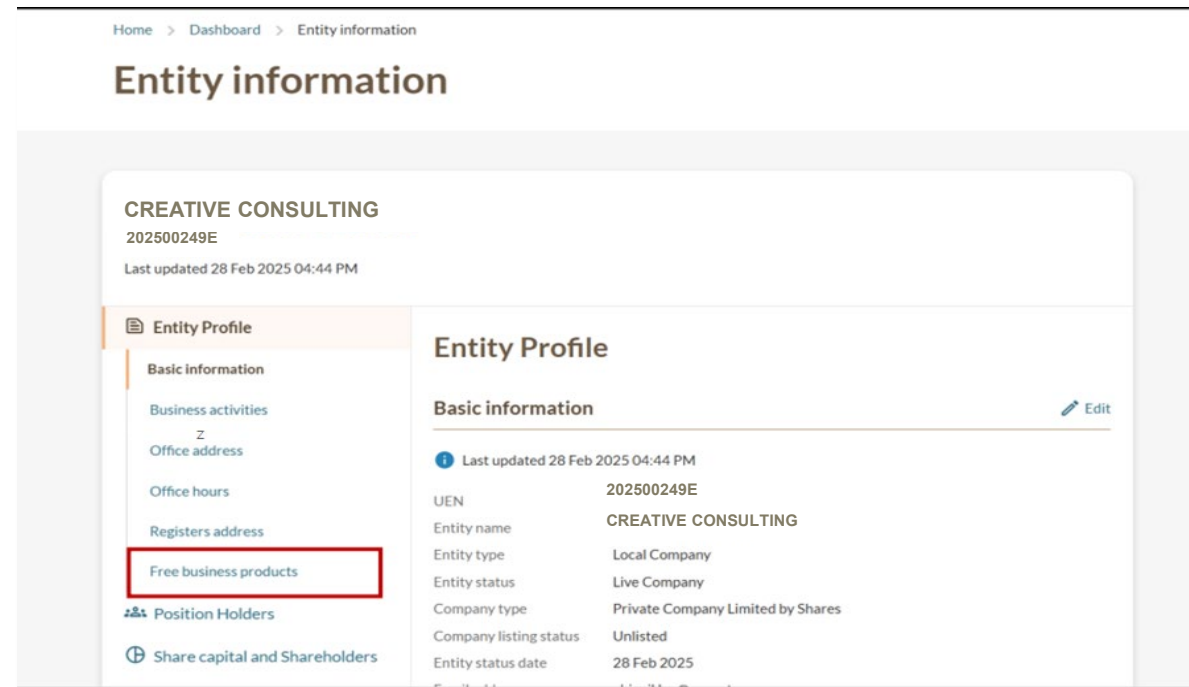
| | |
|---|--|
| 202500123Z To-do items: 0 | 202500085D To-do items: 0 |
| SIAN TIMES 202500086N To-do items: 0 | MARINA BAKES 53400105W To-do items: 0 |

STEP 23(A) – DOWNLOAD BUSINESS PROFILE (GUIDE FOR CSPS) (4/4)

7. Click **'View entity details'** from the dashboard or click on entity name on the top menu and select **“View entity details”**

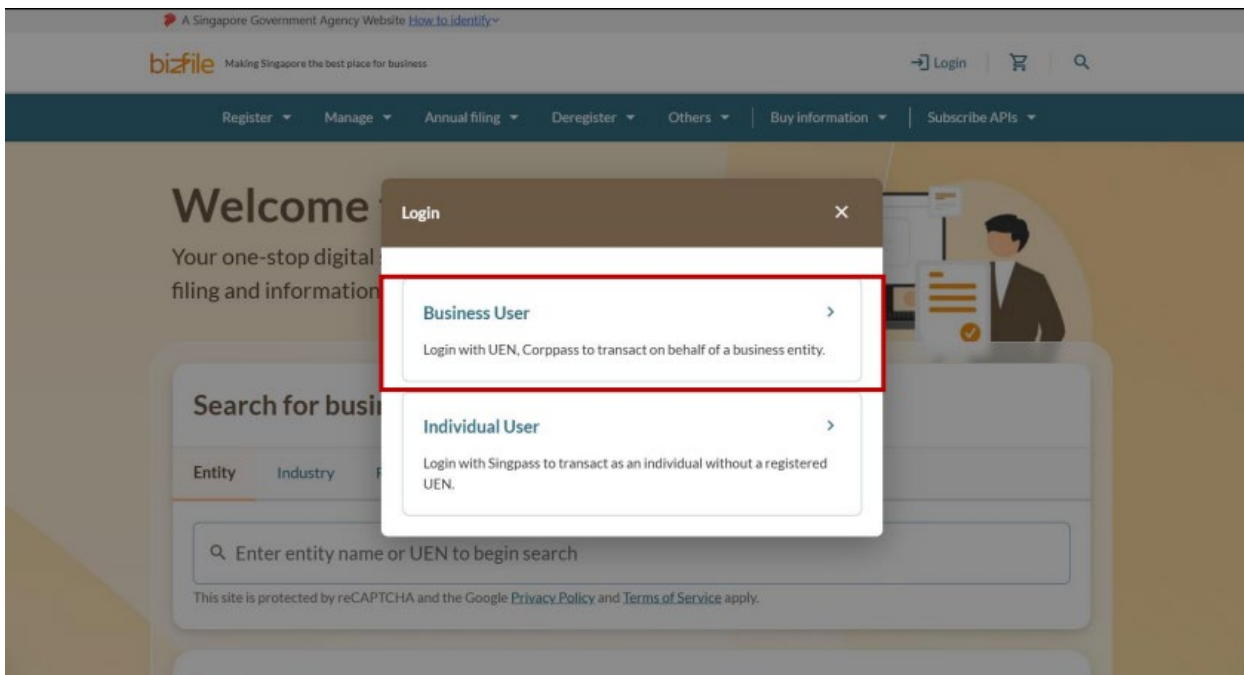


8. On the Entity information page, select **“Free business products”** from the left menu

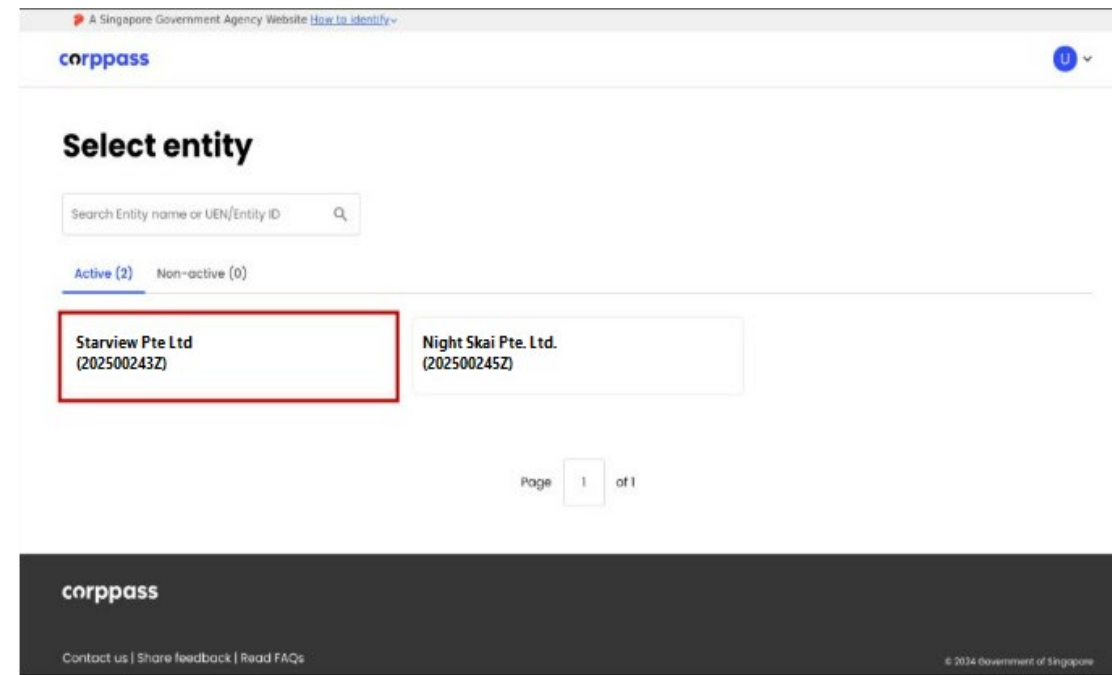


STEP 23(B) – DOWNLOAD BUSINESS PROFILE (GUIDE FOR DIRECTORS HOLDING POSITIONS IN MULTIPLE ENTITIES) (1/3)

1. Log in to Bizfile as a “Business User” using Corppass

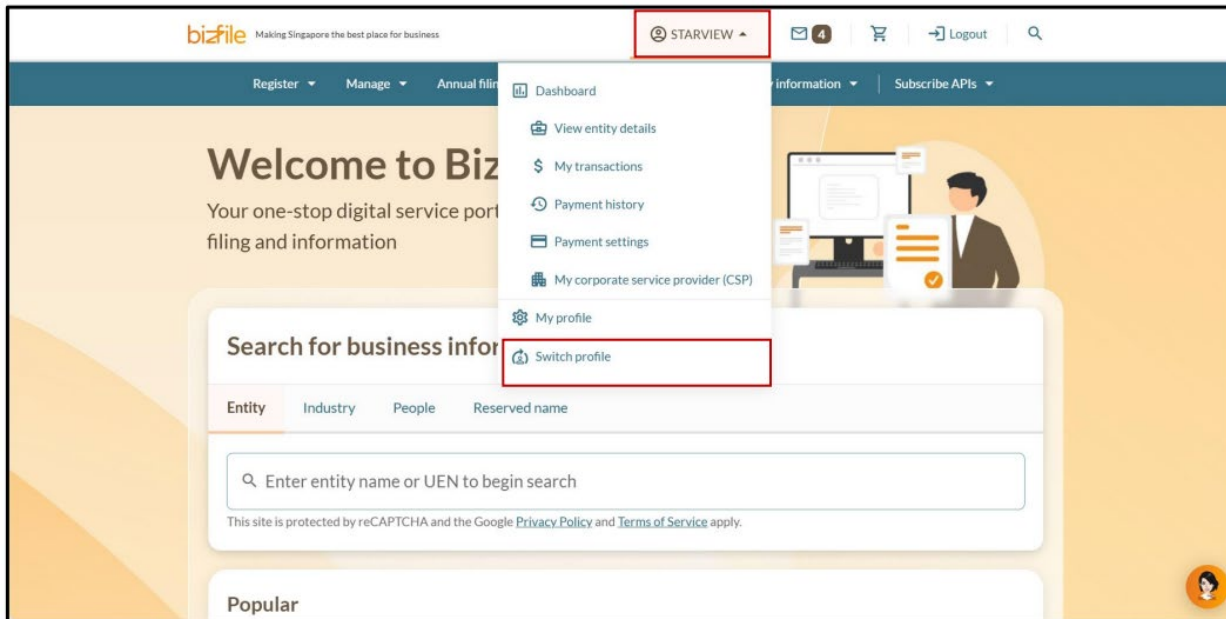


2. Select the entity you are authorised to transact for

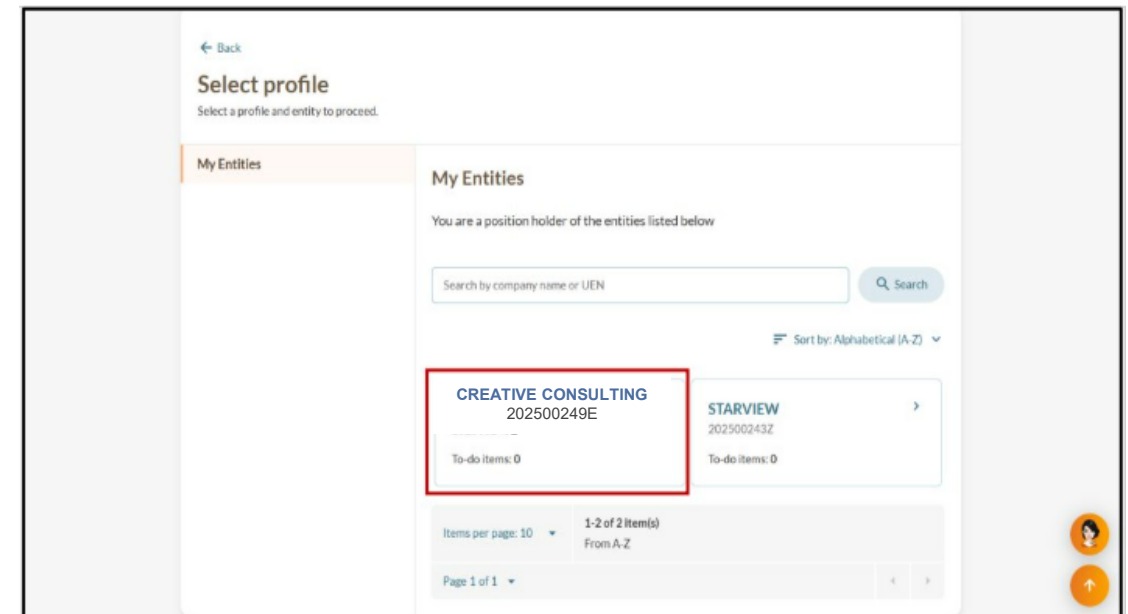


STEP 23(B) – DOWNLOAD BUSINESS PROFILE (GUIDE FOR DIRECTORS HOLDING POSITIONS IN MULTIPLE ENTITIES) (2/3)

3. Click on entity name and select “Switch Profile”

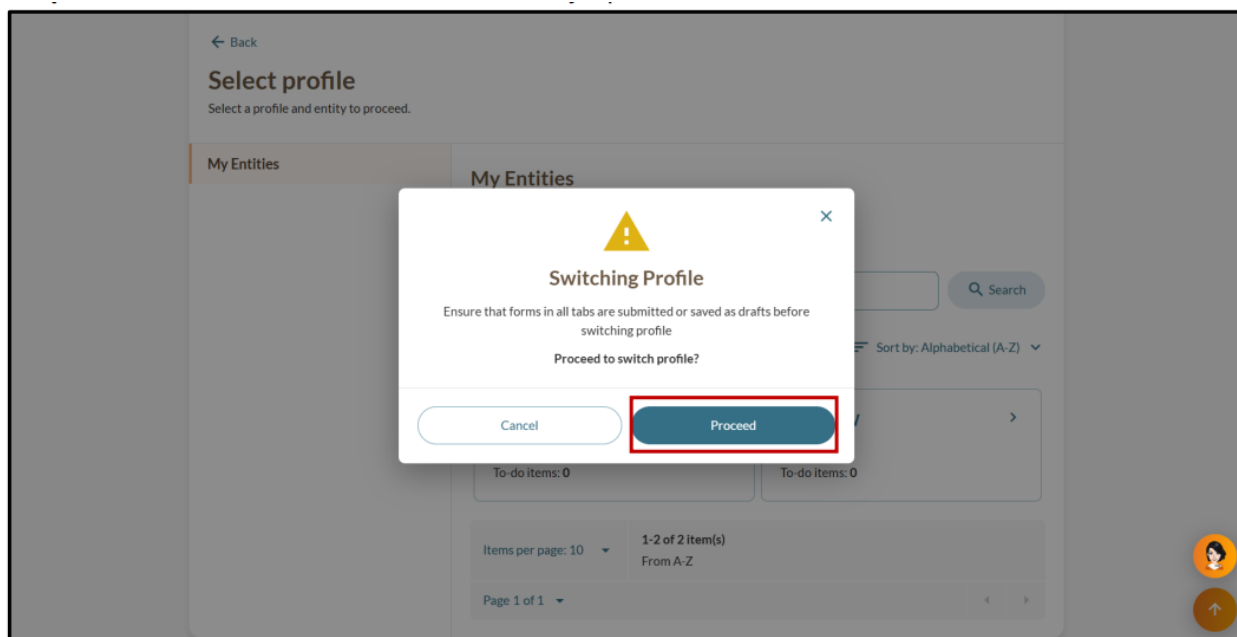


4. On “My Profile” page, click “My entities” and select the entity for which you have filed the Annual Return

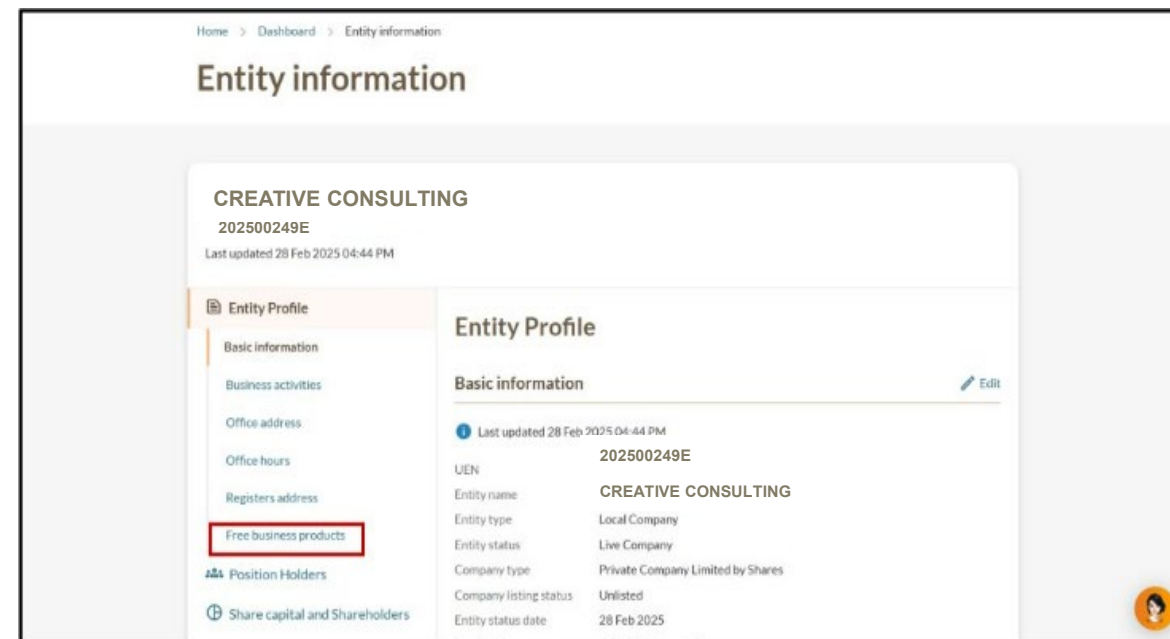


STEP 23(B) – DOWNLOAD BUSINESS PROFILE (GUIDE FOR DIRECTORS HOLDING POSITIONS IN MULTIPLE ENTITIES) (3/3)

5. Select “Proceed” to switch to this entity’s profile



6. On Entity information page, select “Free business products” from the left menu



05

FAQs

- Annual return filing process
- Financial statements
- Directors' statement
- Other commonly-asked questions

Question 1

Why is FS in PDF format required when I am filing Full XBRL?

- We are currently making enhancements to the system.
- We seek your kind understanding and assistance to attach the PDF FS in addition to the Full XBRL until the system enhancements are implemented.

Question 2

If I am a **dormant relevant company** that is not required to prepare financial statements, how should I fill in the following fields:

- **Director signing statements by directors**
- **Accounting standards used to prepare financial statements**
- **Nature of financial statements**

- For dormant relevant company that are not required to prepare financial statements, the field “Director who signed the statement by directors” is **optional**.
- Select “**Not applicable**” for both the accounting standards used to prepare financial statements and nature of financial statements.

Question 3

If I have been granted exemption under Section 202 of the Companies Act, how should I fill in the **Directors' Statement** section?

Companies that have obtained ACRA's approval for non-disclosure may select "No" for this field and attach ACRA's approval email as supporting documentation.

Question 4

If the company is a “**company limited by guarantee**” (CLG), how should I fill in the directors’ statements section?

You may indicate “Yes”, as no directors would have held any interest.

Question 5

What should I do if I am getting “**Not authorised to view this page**” errors?

- This is most likely due to your login credentials. Please ensure that you login as a **Business User** with a **Corppass account**, instead of Singpass.
- Corppass is required for filing annual returns, annual declarations, or financial statements.

Question 6

Is there a timeline to file change of **Financial Year End (FYE)**?

- You will need to file the change of FYE, **before the AR is due for filing**.
- Note that companies may only change their FYE for the **current or immediate previous FY** and must do so **within 7 months of the FYE date**. Changes to the FYE date are **not allowed** if the company has already passed its statutory deadlines for holding annual general meeting, filing annual return, or sending financial statements.

Question 7

Do **dormant or inactive companies** need to file annual returns?

- Yes. All companies, including **inactive and dormant companies**, are required to file annual returns.
- As long as a company's status is "live", it must file its annual return with ACRA, even if IRAS has exempted the company from filing its income tax return for that financial year.

06

FAQs

- Free Business Profile Download

Question 1

I have successfully filed an Annual Return, but did not receive an email notification to download the **Free Business Profile**. Where can I download it from?

- From 9 December 2024, a notification will be sent to the lodger's Bizfile inbox. There will be no email notification sent to the lodger.
- Please use the below link to access the download guide of free Business Profile. <https://go.gov.sg/bizfile-free-products-download-guide>.

Question 2

Can I download a **Free Business Profile** for one entity while logged in with another entity's Corppass?

Yes. After logging in, simply switch profile to the entity whose **Free Business Profile** you want to download using the dropdown menu at the top.

Question 3

Can I download the **Free Business Profile** using my Singpass, after filing an Annual Return?

No, please login using Corppass to download the Free Business Profile.

Question 4

**Can I extend the 30-day download period for my
Free Business Profile?**

No. The Free Business Profile must be downloaded within the 30-day period.

Have you filed your annual return?

Stay on track, prepare early
and file on time to avoid
incurring late lodgement fees.



Bizfile Resources

Scan the QR code to access **step-by-step guides** on the ACRA website:

- Updating information
- Filing annual returns
- Downloading free business profile



go.gov.sg/bizfile-resources

THANK YOU



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