Navigating the new Bizfile: Update Change of Financial Year End Date

The "Update change of financial year end date" eService allows local and foreign companies to notify or seek approval from the Registrar when changing the financial year end (FYE).

Companies may only change their FYE for the current or immediate previous financial year and must do so within 7 months of the FYE date.

Changes to 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.

The Registrar's approval to change the FYE will be required if:

- The change in FYE will result in a financial year of more than 18 months; or
- The FYE was previously changed on or after 31 August 2018 for a financial year ending on or after 31 August 2018, and it is within 5 years from the end of that previously changed FYE.

Step-by-step instructions to update change of FYE for local companies

Step 1: Click "Login" on the Bizfile homepage.

1	A Singapore Government Agency Website How to identify ~	
bi	Login R Login	
	Register 👻 Manage 👻 Annual filing 👻 Deregister 👻 Others 👻 Buy information 👻 Subscribe APIs 👻	
	Welcome to Bizfile Your one-stop digital service portal for business registration, filing and information	
	Search for business information Entity Industry People Reserved name	
	Q Enter entity name or UEN to begin search This site is protected by reCAPTCHA and the Google Privacy Policy and Terms of Service apply.	Click here to x chat with me.
	Popular	0

Step 2: Select "Business User" to login via Corppass.

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b	Hoking Singapore the best place for business	→] Login	Ř ∣ ď
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	Welcome t Login Your one-stop digital s	×	•
	filing and information Business User Login with UEN, Corppa	ass to transact on behalf of a business entity.	
	Entity Industry Pe Login with Singpass to t UEN.	>	
	Enter entity name or UEN to begin search This site is protected by reCAPTCHA and the Google Privacy Po	licy and Terms of Service apply.	Click here to chat with me.
	Popular		•

Step 3: Check that you are on the correct entity dashboard. The entity name will be displayed on the top menu bar and the dashboard.



Step 4: From the mega menu, click the "Manage" tab and select "Update change of financial year end date".

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bisfile Making Singapore the best place for	business	➔] Login 몇 Q		
Register 👻 Manage 🤞	Annual filing 👻 Deregister 👻 Others 👻	Buy information 👻 📔 Subscribe APIs 👻		
Manage Access eServices to manage and upo	late entity details and professional information			
Local company	Local company			
Foreign company	eServices to manage and update details of local company			
Sole proprietorship/partnership	Update information	0) Lindate position holder information		
Limited liability partnership	Appoint/Withdraw position holder	22. Update shareholder information		
Limited partnership	Update change of financial year end date	22. Update list of members (for public company limited by guarantee)		
Public accounting firm Corporate service provider	Update Register of Registrable Controller	File Notice of Resolution		
Public accountant	File Notice of Error	S File Order of Court		
Approved liquidator	file Alteration of Constitution	Image: The Notice of Cessation/Resignation of position holder		

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This eService allows y year end (FYE) for a lo	ou to notify the Registrar or seek approval for changing the financial Ical or foreign company
Companies may only Changes are not pern filing annual return or	change the FYE for the current or immediate previous financial year. hitted if the statutory deadlines for holding annual general meeting, sending financial statements have passed.
Ō Time to complete	5 minutes
Approval time \$ Fee	Immediate or at least 14 working days, depending on the application type \$0
Before you start	
You will need to prepare	the following information:
Change of FYE	for local companies
 Unique Entity Num 	ber (UEN)
 Revised Financial Y 	ear End Date
 Financial Year Period 	d
Supporting document or	the reason for the change is required if:
• The revised FYE is r	nore than 18 months from the financial year start date, or
The change occurs	within 5 years from the end of the previously changed FYE.
The change in FYE will b requiring approval, proc	e updated immediately if Registrar's approval is not required. For changes essing takes at least 14 working days.
2 Change of FYE	for foreign companies
Unique Entity Num	ber (UEN)
Revised Financial Y	ear End Date
Ensure the revised FYE i FYE will be updated imn	s not more than 24 months from the last financial year start date. The change in rediately upon successful submission.
Useful reminders	0
Check that you i	nave entered all information correctly before submitting your application.

Step 6: The company details including the financial year start and end dates will be displayed. Verify the local company details to ensure you are applying for change of FYE for the intended entity and provide the new financial year end date in the **"Revised financial year end date"** field.

Important: If the revised FYE is more than 18 months from the financial year start date, or is within 5 years from the end of the previously changed FYE, approval from the Registrar is required to change the FYE.

Change of financial year	r end date	
Entity information		
Financial year end (FYE) is the end of a company's accounting period. It will determine when your corporate filings including annual returns and taxes are due every year. More about FYE	Entity UEN 202500249E Entity name CUMULATIVE CONSULTING PTE. LTD. Financial year start date 01 Jan 2025 Financial year end date 31 Dec 2025 Next annual general meeting due date 30 Jun 2026 Next annual return due date 31 Jul 2026 Revised financial year end date 30 Sep 2025	2

Step 7: Proceed to specify the applicable financial year period.

Next 30 Ju	t annual general meeting due date un 2026	
Next 31 Ju	t annual return due date ul 2026	
Revis	sed financial year end date	
Finar	ncial year period 12 months 52 weeks accounting period	8

Step 8: Complete the section if Registrar's approval is required for the revised FYE. Specify one or more reasons for the FYE change.

The company is seeking approval from the Registrar to change the company's FYE which: Results in the financial year being more than 18 months Is lodged less than 5 years after the last day of a financial year was previously changed
Reasons for change of FYE
 To coincide with the FYE of parent company/ related entities. Company is under judicial management or a scheme of arrangement
Company has substantially changed its activities
Company has been under gone restructuring / acquisition / merger.
Others

If none of the options match your situation, select "Others" and provide the reason in the text field.

FYE which: Results in the financial year being more than 18 months Is lodged less than 5 years after the last day of a financial year was previously changed Reasons for change of FYE To coincide with the FYE of parent company/ related entities. Company is under judicial management or a scheme of arrangement. Company has substantially changed its activities Company has been under gone restructuring / acquisition / merger. Others Others reason Enter other reasons	The company is seeking approval from the Registrar to change the company
 Results in the financial year being more than 18 months Is lodged less than 5 years after the last day of a financial year was previously changed Reasons for change of FYE To coincide with the FYE of parent company/ related entities. Company is under judicial management or a scheme of arrangement. Company has substantially changed its activities Company has been under gone restructuring / acquisition / merger. Others Others reason Enter other reasons 	FYE which:
 Is lodged less than 5 years after the last day of a financial year was previously changed Reasons for change of FYE To coincide with the FYE of parent company/ related entities. Company is under judicial management or a scheme of arrangement. Company has substantially changed its activities Company has been under gone restructuring / acquisition / merger. Others Others reason Enter other reasons 	Results in the financial year being more than 18 months
Reasons for change of FYE To coincide with the FYE of parent company/ related entities. Company is under judicial management or a scheme of arrangement. Company has substantially changed its activities Company has been under gone restructuring / acquisition / merger. Others Others reason Enter other reasons	Is lodged less than 5 years after the last day of a financial year was previously changed
Company is under judicial management or a scheme of arrangement. Company has substantially changed its activities Company has been under gone restructuring / acquisition / merger. Others Others Enter other reasons	Doctors for charge of EVE
 To coincide with the FYE of parent company/ related entities. Company is under judicial management or a scheme of arrangement. Company has substantially changed its activities Company has been under gone restructuring / acquisition / merger. Others Others reason Enter other reasons 	
 Company is under judicial management or a scheme of arrangement. Company has substantially changed its activities Company has been under gone restructuring / acquisition / merger. Others Others reason Enter other reasons 	To coincide with the FYE of parent company/ related entities.
 Company has substantially changed its activities Company has been under gone restructuring / acquisition / merger. Others Others reason Enter other reasons 	Company is under judicial management or a scheme of arrangement.
 Company has substantially changed its activities Company has been under gone restructuring / acquisition / merger. Others Others reason Enter other reasons 	
 Company has been under gone restructuring / acquisition / merger. Others Others reason Enter other reasons 	Company has substantially changed its activities
Others Others reason Enter other reasons	Company has been under gone restructuring / acquisition / merger.
Others reason Enter other reasons	Others
Enter other reasons	Others reason
Enter other reasons	
	Enter other reasons

Step 8: Upload the supporting documents in PDF format.

Important: When uploading the supporting documents, ensure the file name includes only alphanumeric characters (letters A-Z, a-z and numbers 0-9). Do not include spaces, special characters (such as ., @, #, \$, %, &, *), or foreign language characters in the filename.

R	Reasons for change of FYE
	✓ To coincide with the FYE of parent company/ related entities.
	Company is under judicial management or a scheme of arrangement.
	Company has substantially changed its activities
	Company has been under gone restructuring / acquisition / merger.
	Others
A	Attach supporting documents
	企
	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 3 file(s)

Step 9: Tick the declaration box to acknowledge that the change in FYE complies with the relevant statutory requirements. Click **"Review and Confirm"**.

Useful reminders ()
The relevant period in section 198(6) within which a company may change its financial year end is determined as follows:
 A private company that is not a dormant relevant company (i) cannot change the FYE:
 If it is required to hold an AGM, after 6 months less 14 calend ar days have passed since the original FYE; (i)
 If it is not required to hold an AGM, after 5 months have passe d since the original FYE. (i)
A dormant relevant company ① cannot change the FYE:
 If it is a private company, after more than 7 months have pass ed since the original FYE; or (i)
 If it is a public company, after more than 6 months have passe d since the original FYE. (i)
 A public non-listed company cannot change the FYE after 6 month s less 14 calendar days have passed since the original FYE.
 A public listed company cannot change the FYE after 4 months les s 14 calendar days have passed since the original FYE. (i)
 The type of company referred to is the type of company during the financial year for which the FYE is intended to be changed.
I, WILLOW RAISA MOORE declare that:
 The notified change in the financial year end (FYE) is that of the current financial year or immediate previous financial year of the company; and
2 The relevant period in section 198(6) applicable to the company for this change of FYE has not expired.

Step 10: Review all entered information carefully. Tick the declaration box to confirm the accuracy of the information and click **"Submit"**.

Entity information			
Entity UEN 202500249E	Entity name CUMULATIVE CONSULTING PTE. LTD.	Financial year start date 01 Jan 2025	Next annual general meeting du date 30 Jun 2026
Next annual return due date 31 Jul 2026			
Change of FYE date			
Financial year end date 31 Dec 2025	Revised financial year end date 30 Sep 2025	Financial year period 12 months	
 I, WILLOW RAISA MOORI The above information I am aware that I may 	declare that: I submitted is true and correct to the best of be liable to prosecution if I submit any false	of my knowledge and I am authoris e or misleading information in this a	ed to file this application/transaction. application/transaction.
← Back			Submit →

Step 11: You will see a confirmation message upon successful submission of the transaction.

Home > Update change of financial year end date	
Update change of financial year end	
date	
CUMULATIVE CONSULTING PTE. LTD. 202500249E	
1 2 3 Change of FYE Review and confirm Completion	
The transaction has been submitted successfully	
To track your transaction status or view more details by clicking button below	
Go to My Transaction	(

For local companies, the change in FYE will be updated in Bizfile immediately if Registrar's approval is not required.

For changes requiring Registrar's approval, the application will be routed for processing and review. Upon approval, the new FYE date will be updated in Bizfile and a notification will be sent to your Bizfile Inbox.

Home > Inbox
Inbox
 ← All messages Change of Financial Year End (FYE) successfully submitted 25 Mar 2025 - 6:10 PM
Dear Sir/Madam, • Entity name: CUMULATIVE CONSULTING PTE.LTD. • UEN: 202500249E • Transaction Name: Change of Financial Year End (FYE) • Transaction No: T250007826 The application for the Change of Financial Year End (FYE) has been approved. • The revised FYE date is 30 Sep 2025. • The next AGM due date is 30 Jun 2026 • The next AGM due date is 31 Jul 2026 Accounting and Corporate Regulatory Authority (ACRA)

Step-by-step instructions to update change of FYE for foreign companies

Step 1: Click "Login" on the Bizfile homepage.

	A Singapore Government Agency Website How to identify ~	
t	A Login Resource the best place for business	
	Register 👻 Manage 👻 Annual filing 👻 Deregister 👻 Others 👻 Buy information 👻 Subscribe APIs 👻	
	Welcome to Bizfile Your one-stop digital service portal for business registration, filing and information	
	Search for business information Entity Industry People Reserved name	
	Q. Enter entity name or UEN to begin search This site is protected by reCAPTCHA and the Google Privacy Policy and Terms of Service apply.	Click here to x chat with me.
	Popular	•

Step 2: Select "Business User" to login via Corppass.

🎾 A S	Singapore Government Agency Website How to identify ~	
bizfil	e Making Singapore the best place for business	-J Login 및 Q
	Register 👻 Manage 👻 Annual filing 👻 Deregister 👻 Others 👻 🛛 Buy information	✓ Subscribe APIs
V You	Velcome t _{Login} ×	
fili	ng and information Business User Login with UEN, Corppass to transact on behalf of a business entity.	
E	Search for busin Individual User Entity Industry Pe Login with Singpass to transact as an individual without a registered UEN.	
	Q. Enter entity name or UEN to begin search This site is protected by reCAPTCHA and the Google Privacy Policy and Terms of Service apply.	Click here to chat with me.
	Popular	•

Step 3: Check that you are on the correct entity dashboard. The entity name will be displayed on the top menu bar and the dashboard.



Step 4: From the mega menu, click the **"Foreign Company"** tab and **select "Update change of** financial year end date".

A Singapore Government Agency Web	osite <u>How to identify</u> ~	
Dizfile Making Singapore the best place for	business	→] Login 译 Q
Register 👻 Manage	▲ Annual filing ▼ Deregister ▼ Others ▼	Buy information 👻 Subscribe APIs 👻
Manage Access eServices to manage and up	date entity details and professional information	
Local company	Foreign company	
Foreign company	eServices to manage and update details of foreign comp	bany
Sole proprietorship/partnership	Update information	😤 Update position holder information
Limited liability partnership	Appoint/Withdraw position holder	Update change of financial year end date
Limited partnership	E Update Register of Registrable Controller	File Notice of Error
Public accounting firm	K File Order of Court	
Corporate service provider		



Introduction
Introduction
This eService allows you to notify the Registrar or seek approval for changing the financial year end (FYE) for a local or foreign company
Companies may only change the FYE for the current or immediate previous financial year. Changes are not permitted if the statutory deadlines for holding annual general meeting, filing annual return or sending financial statements have passed.
Time to complete 5 minutes
Approval time Immediate or at least 14 working days, depending on the application type
\$ Fee \$0
Before you start
You will need to prepare the following information:
Change of FYE for local companies
Unique Entity Number (UEN)
Revised Financial Year End Date
Financiai Year Heriod
Supporting document on the reason for the change is required if:
The revised FYE is more than 18 months from the financial year start date, or
 The change occurs within 5 years from the end of the previously changed FYE.
The change in FYE will be updated immediately if Registrar's approval is not required. For changes requiring approval, processing takes at least 14 working days.
Change of FYE for foreign companies
Unique Entity Number (UEN)
Revised Financial Year End Date
Ensure the revised FYE is not more than 24 months from the last financial year start date. The change in FYE will be updated immediately upon successful submission.
Useful reminders 0
 Check that you have entered all information correctly before submitting your application.

Step 6: The foreign company details including the financial year start and end dates will be displayed. Verify the company details to ensure you are applying for change of FYE for the correct entity. Under "**Revised financial year end date**", enter the new FYE date.

Important: Ensure the revised FYE is not more than 24 months from the last financial year start date.

Entity information			
Financial year end (FYE) is the end of a	Entity UEN		
company's accounting period. It will determine when your corporate filings including annual	T25FC0017H		
returns and taxes are due every year.	Entity name		
More about FYE 🔀	WATERWORKS		
	Next annual general meeting due date		
	Registration date		
	03 Mar 2025		
	Current financial year start date		
	04 Mar 2025		
	Current financial year end date		
	03 Mar 2026		
	New financial year will end on		
		Ħ	

Step 7: Specify the applicable financial year period. Click **"Review and confirm"** to proceed.

	Current financial year star	t date		
	04 Mar 2025			
	Current financial year end	date		
	03 Mar 2026			
	New financial year will end	lon		
	31 Dec 2025		J	
	Financial year period		1	
	12 months	52 weeks accounting period	J	
			-	
(+ в	ack	Save draft Revi	iew and confirm \rightarrow	

Step 8: Review all entered information carefully. Tick the declaration box to confirm the accuracy of the information and click **"Submit"**.

Entity information			
Entity UEN T25FC0017H	Entity name WATERWORKS SINGAPORE BRANCH	Next annual general meeting due date	Registration date 03 Mar 2025
Current financial year start date 04 Mar 2025			
Change of FYE date			
Financial year end date 03 Mar 2026	Revised financial year end date 31 Dec 2025	Financial year period 12 months	
 I, WILLOW RAISA MOORE The above information I am aware that I may be 	declare that: submitted is true and correct to the bes e liable to prosecution if I submit any fal	t of my knowledge and I am authorised t se or misleading information in this appli	o file this application/transaction. ication/transaction.
← Back			Submit →

Step 9: You will see a confirmation message upon successful submission of the transaction.

If the revised FYE is not more than 24 months from the last financial year start date, the change in FYE application will be updated in Bizfile immediately upon successful submission.

Cha	inge of FYE	Review and confirm	Completion
	The transaction ha	s been submitted successf	ully
	To track your transaction sta	tus or view more details by clicking button below	v
		Go to My Transaction	
	Τ	ransaction details	
UEN	Transaction ID	Transaction name E	Date and time
T25FC0017H	T250006473	Update change of financial year end 1 date	0 Mar 2025 11:35 AM

Step 10: A notification confirming the successful submission and approval of the change in FYE application will be sent to your Bizfile Inbox.

Inhov	
IIIbox	
← All messages	
Change of Financial Year End (FYE) successfully submitted	
10 Mar 2025 · 11:35 AM	
Dear Sir/Madam,	
Entity name: WATERWORKS Singapore Branch	
Entity UEN: T25FC0017H Transaction name: Change of Financial Year End (FYE)	
Transaction number: T250006473	
The application for the Change of Financial Year End (FYE) has been approved.	
The revised FYE date is 31 Dec 2025.	
Accounting and Corporate Regulatory Authority (ACRA)	

Updated as of 14 Apr 2025