

ACRA Webinar: Supporting Compliance with Annual Return Filing and Digital Enhancements

30 June 2026



THINGS TO NOTE



We are currently playing some music to facilitate sound check. If you cannot hear anything, please check your audio settings and/or network connection. You might also want to exit this webinar call and re-join via the same link.



To ensure a smooth session, all participants will be muted.



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The slides will be made available on the ACRA website at a later date.

PROGRAMME



1

Guide to filing Annual Returns

- Annual Return filing process
- Annual Return filing obligations and deadlines
- Upcoming legislative changes in the statutory timeline for the striking off process



2

Updates on Bizfile enhancements

- New eServices on Bizfile
- Filing of Contact Address
- Moving to digital correspondence



3

ACRA's updated Bizfinx Preparation Tool with new data elements

01

Guide to Filing Annual Returns



Farhana Begum

Manager

Corporate Filing & Enforcement Department

Annual Return Filing Process

Annual Return (AR) Filing Process

ACRA has published comprehensive resources to help you navigate the Annual Return filing process:

👉 Scan the QR code to access ACRA's Annual Return resources, including:

- Step-by-step guide to filing Annual Returns on Bizfile
- Extensions of time and common scenarios
- Late filing penalties



Refer to the guide as part of your standard workflow to ensure filings are accurate, timely and compliant.

Annual Return Filing Obligations and Deadlines

Key Filing Obligations

Everyone has a part to play in maintaining Singapore as a trusted business hub.



File the Annual Return (AR)

with accurate information and submit it on time to avoid late lodgment penalties



Update company information promptly

when there are changes



Update statutory registers

such as the Registers of Registrable Controllers (RORC), Nominee Directors (ROND) and Nominee Shareholders (RONS)



Prevent the misuse of entities

Stay vigilant against the potential misuse of entities, particularly for scam-related, money laundering, terrorism financing and proliferation financing activities.

Report any suspicious activity to the police immediately. Persons involved can face serious legal consequences, including substantial fines and imprisonment

Key Reminders: Annual Return Filing



All Singapore-incorporated companies, **including dormant companies**, are required to file annual returns with ACRA.



Ensure the company's information on ACRA's register is up-to-date. Timely filing keeps company information current and ensures corporate transparency for all stakeholders.



ACRA's AR and IRAS' tax returns are separate filing requirements. Companies must still file annual returns with ACRA even if they have been granted a tax filing waiver by IRAS.



Key Reminders: Annual Return Filing Timelines

	Listed Companies	All Other Companies (including Private Companies)
Annual General Meeting (AGM)	Within 4 months after FYE	Within 6 months after FYE^
Annual Return (AR)	Within 5 months after FYE*	Within 7 months after FYE*

E.g. The AR deadline for a non-listed local company with FYE 28 Feb 2026 is 28 Sep 2026

^Unless the company has dispensed with AGMs or is exempted from holding AGMs.

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



Bizfile Alert Feature for Annual Filings

For companies	For LLPs
 Submit Annual Return and Update Information The company's annual return (AR) is due soon/overdue. Please file the AR without delay to avoid or minimise late lodgement penalties. Please also ensure that email addresses of all position holders and shareholders are updated. Proceed to dashboard File Annual Return	 Submit Annual Declaration and Update Information The LLP's annual declaration (AD) is due soon/overdue. Please file the AD without delay to avoid or minimise late lodgement penalties. Please also ensure that email addresses of all position holders are updated. Proceed to dashboard File Annual Declaration



- Helps CSPs manage multiple entities effortlessly
- Alerts for different entities displayed upon switching entity profiles



Consequences of Late Annual Return Filing

Late lodgment penalties

Length of default	Penalty
Up to three months after the deadline	\$300
More than three months after the deadline	\$600

Besides late lodgment penalties, ACRA may also take more serious enforcement action, such as:



Composition sum



Court prosecution



ACRA-initiated striking off of companies



Directors who repeatedly fail to meet their duties under the law can be **disqualified** or **debarred**



Upcoming Legislative Change: Indicating Particulars of CEO in Annual Return Filing

Companies (Filing of Documents)

Regulations will be updated to require that the particulars of Chief Executive Officers (CEOs) be reflected in an annual return if the company has any.

Definition of CEO

A Chief Executive Officer (CEO) for a company refers to a person who, regardless of his or her title, works for or acts on behalf of the company, and is primarily responsible for the management and conduct of all or part of its business.

A company may have more than one CEO.

Changes expected to AR filing eService:

- On the annual return entity review page, lodgers will be asked if the company has an individual who performs the role of a CEO.
- If lodgers declare Yes, the system will check if any CEO has been appointed as a position holder for the company. If no CEO has been appointed as a position holder, a guided message will advise lodgers to add the CEO as a position holder before continuing with annual return filing.

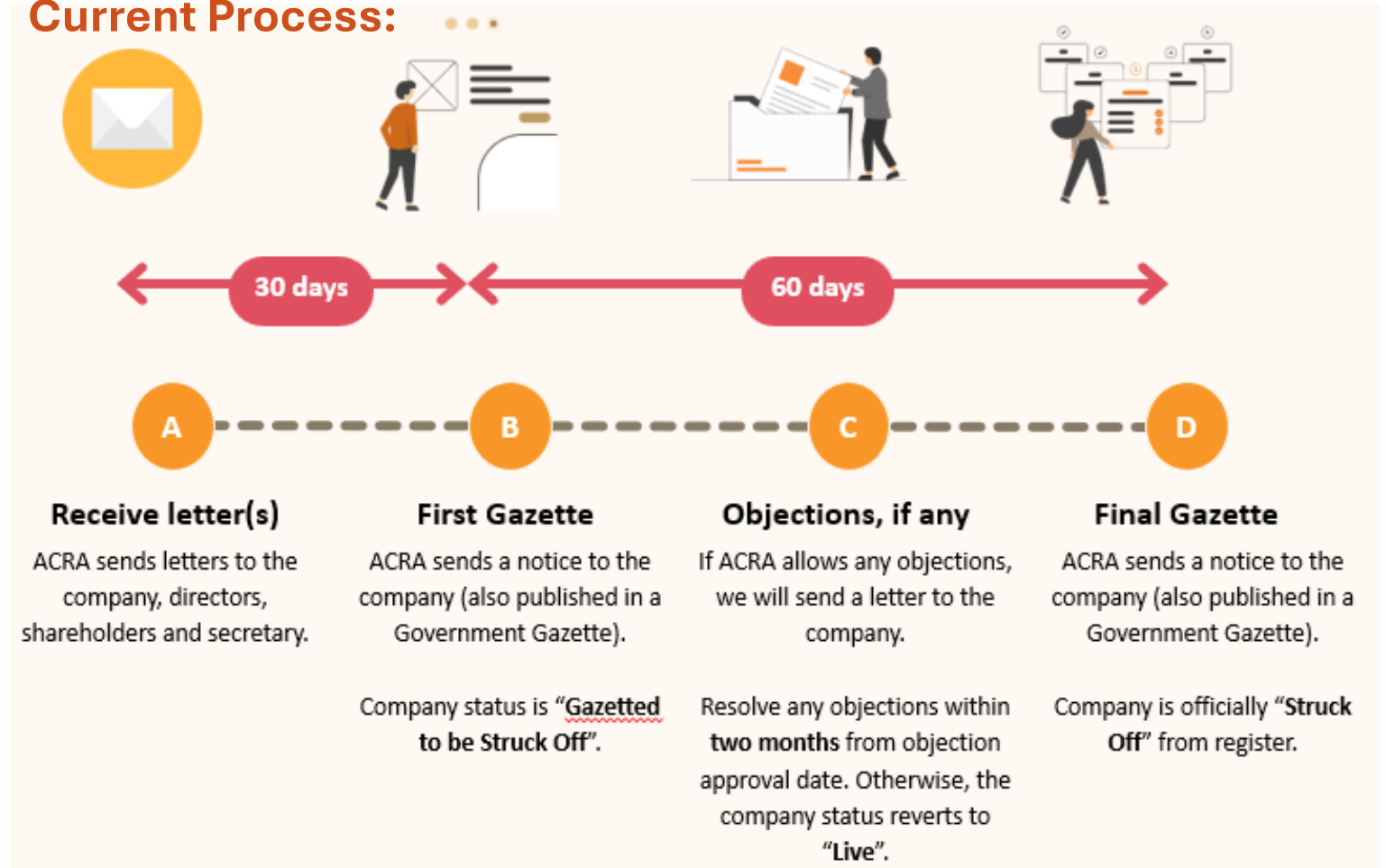
Note: Position holders can be added by using the eService 'Appoint/Withdraw position holder'.

Upcoming Legislative Changes in the Statutory Timeline for the Striking off Process

Upcoming Legislative Change: Statutory Timeline for the Striking Off Process

Both Registrar-initiated and Voluntary striking off begin with a statutory notice/letter to the company and its office holders, before the subsequent Gazette timeline applies.

Current Process:



Upcoming Legislative Change: Statutory Timeline for the Striking Off Process

Shorter time period before First Gazette publication

(i) Registrar-initiated striking off

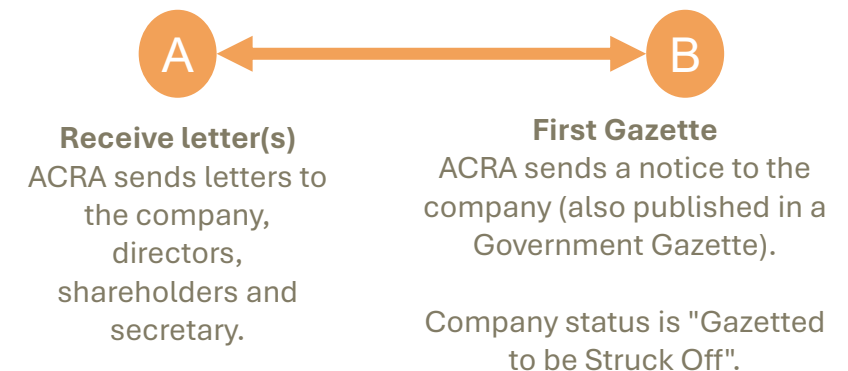
- First Gazette notice is to be published and sent to the company, directors, shareholders and secretary 15 days after the Striking Off Notice is sent.

Current		Upcoming change
30 days	→	15 days

(ii) Voluntary striking off

- First Gazette notice is to be published and sent as early as the **next** day after the application is approved by the Registrar.
- The First Gazette notice will be sent to the company, directors, shareholders and secretary.
- There will not be a separate Striking Off Notice before the Gazette process.

Current		Upcoming change
30 days	→	Next day

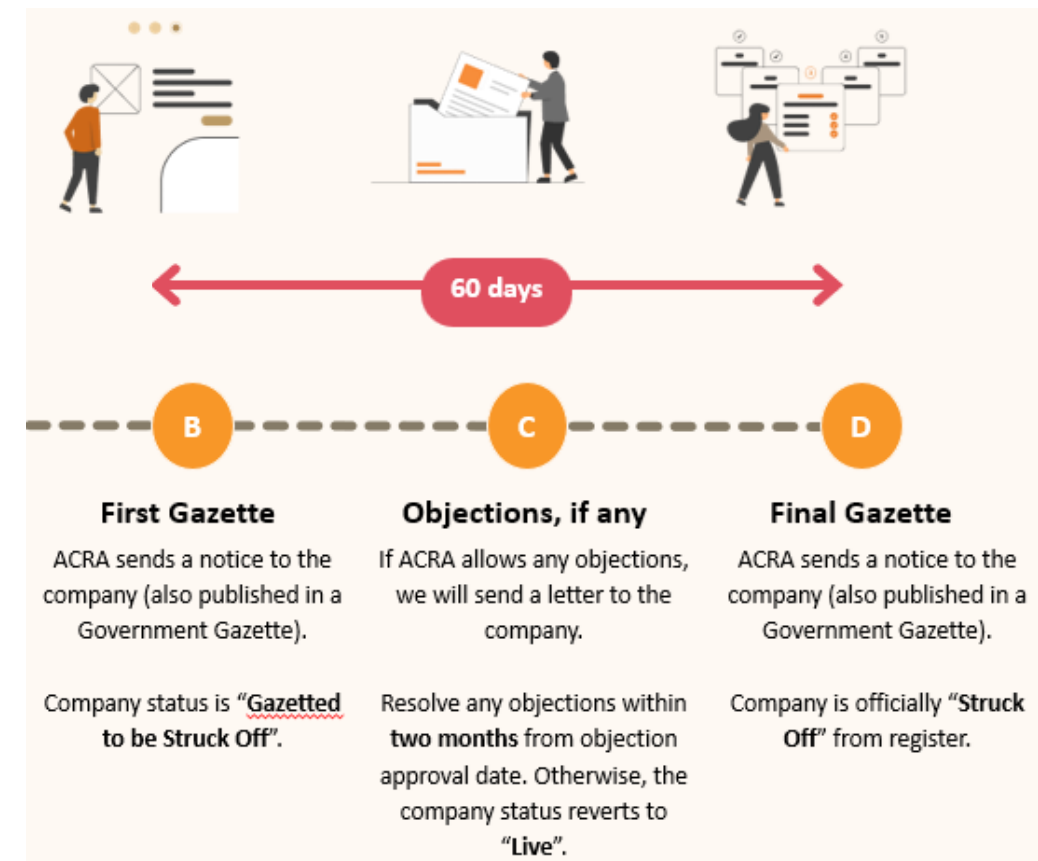


This change improves the efficiency of the striking-off process

Upcoming Legislative Change: Statutory Timeline for the Striking Off Process

No change to the 60-day timeline from the First Gazette to the Final Gazette

- The statutory period for the public to lodge objections (60 days) to both types of striking off remains unchanged.
- This ensures creditors and other interested parties retain the opportunity to raise their concerns with the striking-off of the company.



Amendments to Form 45

Amendments to Form 45 (with effect from 6 May 2026)

Form 45: Section 173C(a) Consent to Act as Director and Statement of Non-Disqualification to Act as Director

- Section 154(1)(a)(iii) of the Companies Act, introduced by the Corporate and Accounting Laws (Amendment) Act 2025, commenced on **6 May 2026**. This provision disqualifies individuals convicted of money laundering offences under the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992, from acting as directors.
- Form 45 has been amended to include:
 - a new statement that prospective directors have not been convicted of money laundering offences.
 - a new declaration that the proposed director is aware of his statutory obligations and undertakes to use the company only for **legitimate business purposes**; and that any misuse of the company for unlawful purposes may result in regulatory or legal action.

What do companies need to do?

- Use the updated Form 45 (available on ACRA's website since 6 May 2026) for all new proposed director appointments
- Retain the completed Form 45 as part of statutory records under section 173C of the Companies Act



The updated Form 45 is available at go.gov.sg/form45.

Frequently Asked Questions

Question 1

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 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.

Question 2

How do I know if I qualify for audit exemption as a small company?

Your company needs to meet both of these criteria:

1. is a private company in the financial year; and
2. meets at least two of these quantitative criteria for the immediate past two consecutive financial years:
 - Total annual revenue of \$10 million or less, based on your financial statements prepared in accordance with the accounting standards
 - Total assets of \$10 million or less, based on your financial statements prepared in accordance with the accounting standards
 - 50 employees or fewer, based on the number of full-time employees at the end of your financial year

Question 3

If I have been granted exemption under s202 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**”, how should I fill in the directors’ statements section?

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

Question 5

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 immediately preceding FY**. Changes to the FYE date are **not allowed** if the company has already passed its statutory deadlines for holding an annual general meeting, filing an annual return, or sending financial statements.

Change of FYE applications are subject to ACRA's approval.

Question 6

Do dormant companies need to file annual returns?

Yes. All companies, including **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.

02

Updates on Bizfile enhancements



Kenny Ho

Senior Assistant Director
Product Design & Management Department

New eServices on Bizfile

New eServices to replace transactions filed via General Lodgement



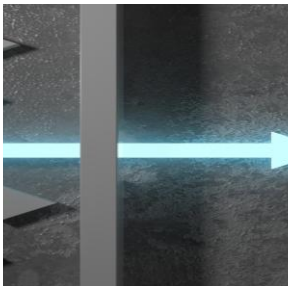
Automation of General Lodgement Transactions

New digital services are being progressively introduced to replace general lodgements - eliminating PDF uploads and manual intervention for efficiency.



Real-Time Information Updates

Lodgers can now update entity details directly, with instant updates reflected in the system.



Enhanced Workflow Efficiency

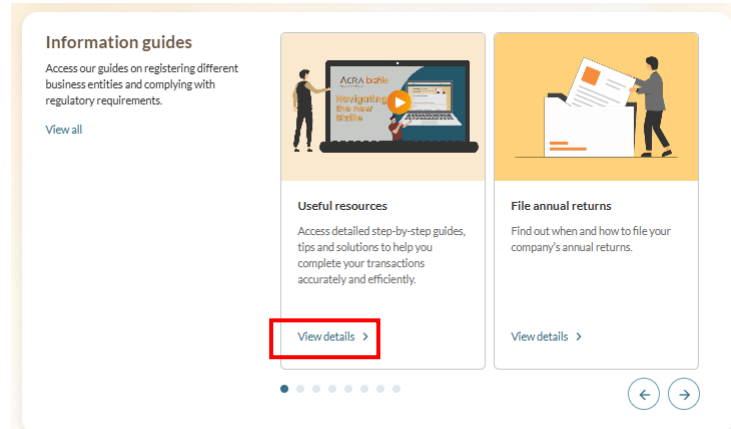
New automated workflows improve efficiency for businesses by reducing errors and turnaround times.

Recent eServices launched on Bizfile

Transaction / eService	Launch Date
Update corporate service provider information	March 2026
File notice of change in situation of office	April 2026
Maintenance of Subsidiaries	April 2026
Appointment and Management of Receivers	April 2026
Receiver's Account of Receipts and Payments	April 2026
File notice of cancellation or disposal of treasury shares	April 2026
File notice of purchase or acquisition of ordinary/preference shares/stocks	April 2026
File alteration in share capital	May 2026
File notice of redemption of redeemable preference shares	May 2026
Maintenance of Group of Companies Employees and Secretaries	May 2026
GL shares enhancement for redomiciliation	May 2026
Notice of Resolution	June 2026

These eServices support ACRA’s move towards replacing General Lodgements with guided, standalone digital transactions to improve data quality and user experience.

Step-by-step User Guides to Facilitate Filing



What is Bizfile

[Bizfile](#) is ACRA's digital service portal for business registration, filing and information.

You can use Bizfile to complete popular tasks, such as:

- [Buying business information](#)
- [Registering new entities or professionals](#)
- [Managing entities or professional registration](#)
- [Filing annual returns](#) or [annual declarations](#)

Bizfile guides and video tutorials

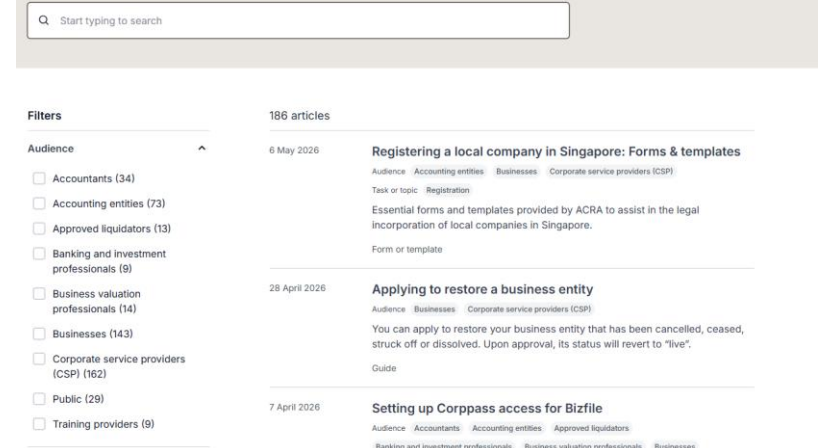
Get step-by-step guidance on popular Bizfile eServices. If you are new to Bizfile, learn how to get started.

Guides and forms

[Getting started with Bizfile](#)

Guides & forms

Access step-by-step guides, forms and templates to comply with ACRA's requirements and file through Bizfile eServices.



How to Locate Guides and Forms on Bizfile

1. Go to the Bizfile website.
2. Scroll down and select 'View details' under 'Useful resources'. Click on 'Guides and forms'.
3. Use the search bar or filter by topic.
4. Select the relevant guide or form.

Upcoming eServices

Shares

- File conversion of shares
- Redenomination of shares

Winding up & Receivership

- File notice of early dissolution
- File notice of dissolution

Others

- Notification of Cessation/ Resignation of Office Holder (Company/ LLP/ LP)
- Alteration of Constitution

 Stay tuned for the official launch announcement on our website

Updating of Contact Address

Updating of Contact Address

ACRA introduced the Contact Address regime from Dec 2024 to allow position holders to provide an **alternative address for public disclosure** while maintaining a valid address in public records for contact purposes.

Key Benefits:

- Protects residential address from public disclosure.
- Maintains a professional correspondence address.
- Ensures compliance with ACRA requirements.
- No impact on the ability of position holders to receive communications.

Updating of Contact Address

What is a Contact Address?

- A contactable address within the same country/jurisdiction as the residential address of the position holder.
- Cannot be a P.O. Box.
- Displayed in ACRA's public records instead of the residential address.
- Helps protect personal privacy while ensuring the position holder remains contactable.
- The position holder can choose to use the residential address as the contact address.

Who Needs to Provide a Contact Address?

Individuals holding positions in business entities

- Directors, CEOs, secretaries, shareholders in Companies
- Partners and managers in Limited Liability Partnerships (LLP)
- General partner, general partner as nominee trustee, manager in Limited Partnerships (LPs)
- Owners and partners in Sole Proprietorships and Partnerships
- Directors and authorised representative in Foreign Companies

Updating of Contact Address

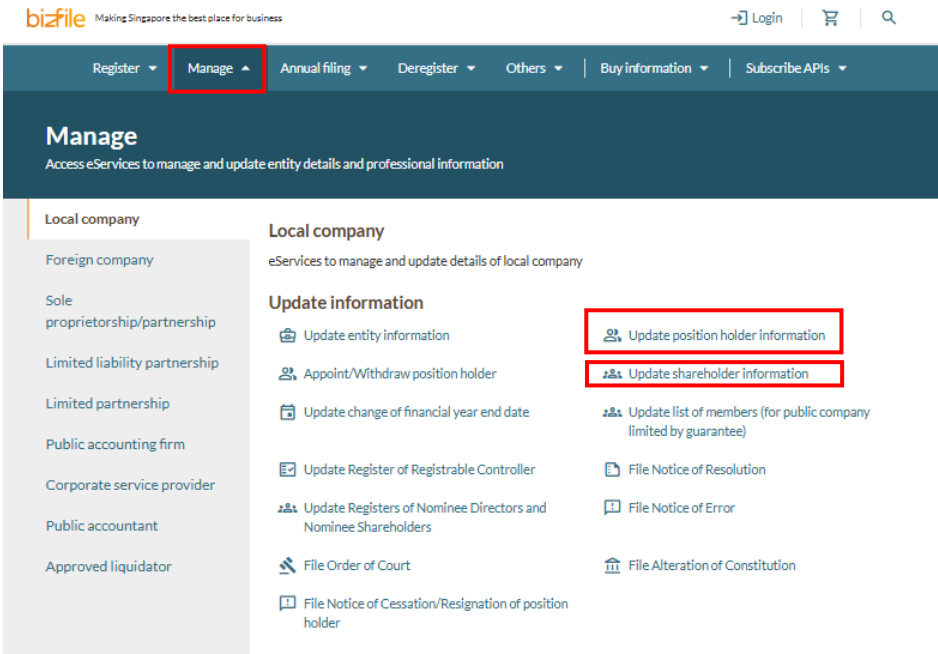
Key Rule: One Contact Address Per Person

- Only one contact address can be registered per individual.
- The same contact address must be used across all entities where the individual is a position holder.
- Different contact addresses cannot be used for different entities.

Example

If an individual is a director of two companies and a partner in one LLP, the same contact address must be used for all three entities.

Updating of Contact Address



- Navigate to the relevant Bizfile transaction to update the Contact Address.

What you are changing	Where to update	Deadline
Shareholder Contact Address	Bizfile → Update Shareholder Information (through company secretary/CSP)	-
Position Holder Contact Address	Bizfile → Update Position Holder Information (through position holders/CSP)	Within 14 days from change

Digital Correspondence

Digital Correspondences

Benefit

To improve the reliability of communication with Bizfile users and ensure that important updates and required actions are delivered in a timely manner.

Key Changes

- **Digital notifications:**
ACRA will increasingly use digital notifications (i.e. email notifications) to inform users of updates and pending actions.

What users need to do

- **Keep contact details updated:**
If contact details for entities, position holders, and shareholders have not been provided or updated, **please do so immediately**. These include email addresses for both your own entities and any client entities you represent, and mobile number of the position holders and shareholders.

Entity name:
Entity UEN: :
Transaction name: File Notice of Error
Transaction number:

Dear Sir/Madam,

Please be advised that your application [] is pending action and requires your immediate attention. To prevent any disruption to your business operations, please provide the requested information by the stipulated due date. Should no response be received by this date, the transaction will lapse and resubmission will be necessary.

To view the notification:

1. Visit www.bizfile.gov.sg
2. Log in to your account
3. For items requiring action: View the "Pending actions" section on the dashboard and click the "Respond" or action button next to the relevant notification on your dashboard

Pending Action notification

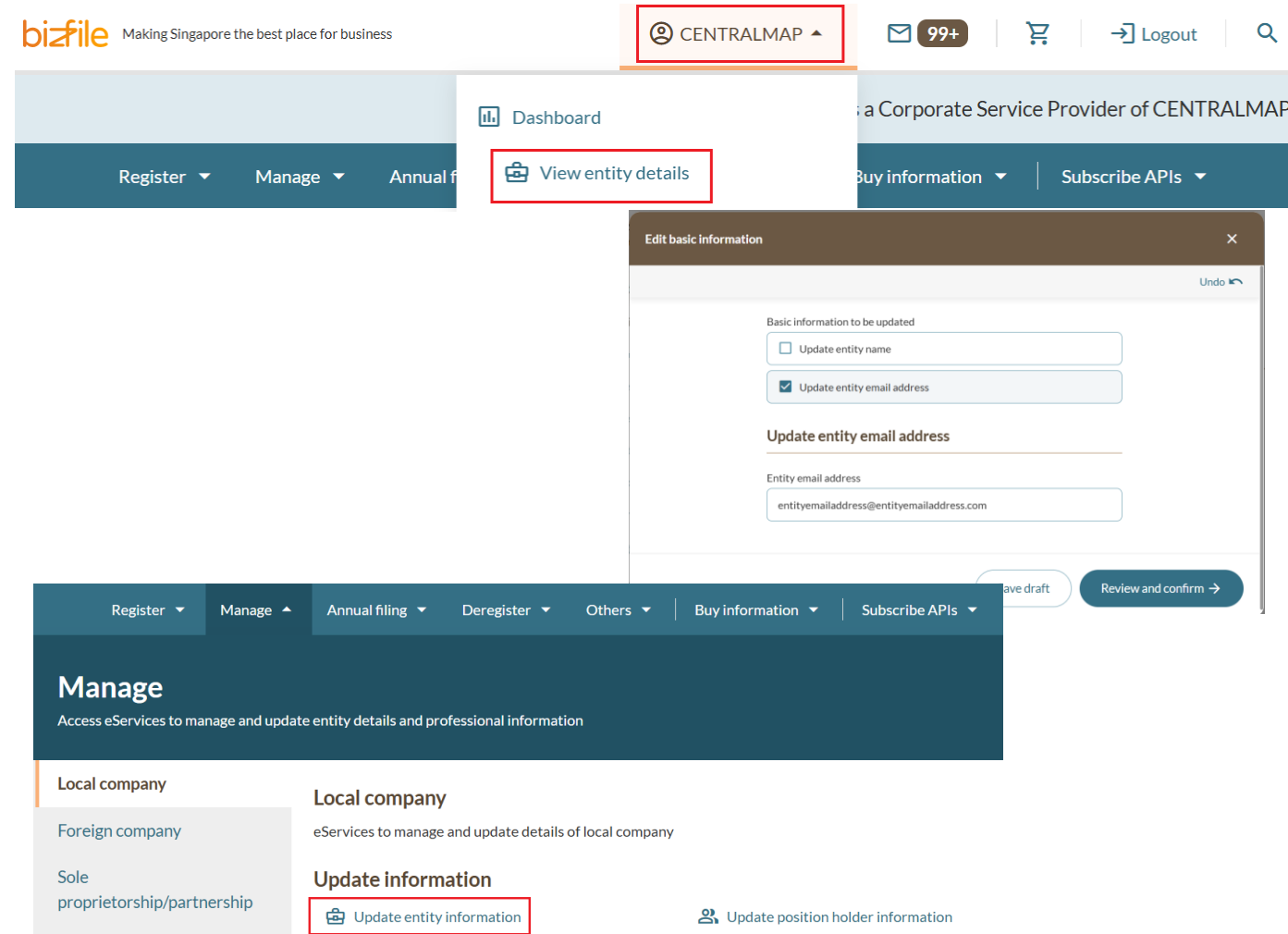
Digital Correspondences - Updating contact information

Update entity email

At the top Profile Icon > Click the entity name dropdown > select **View entity details** > scroll down to **Basic information** under entity profile > click **Edit**

OR

Go to **Manage** from the mega menu > select entity type > under **Update information**, select **Update entity information**



Digital Correspondences - Updating contact information

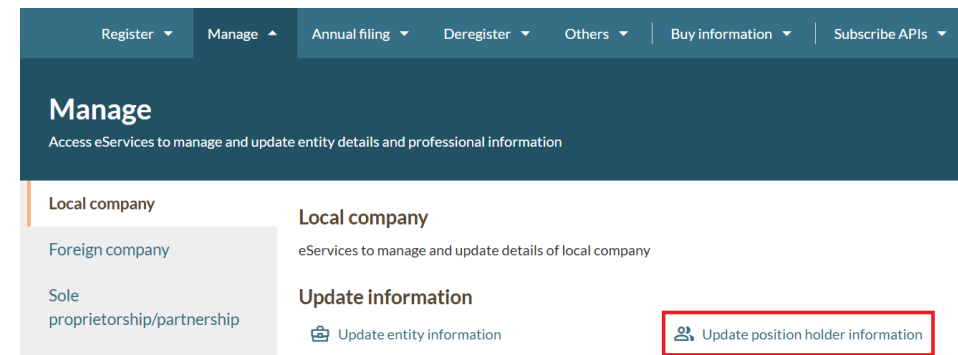
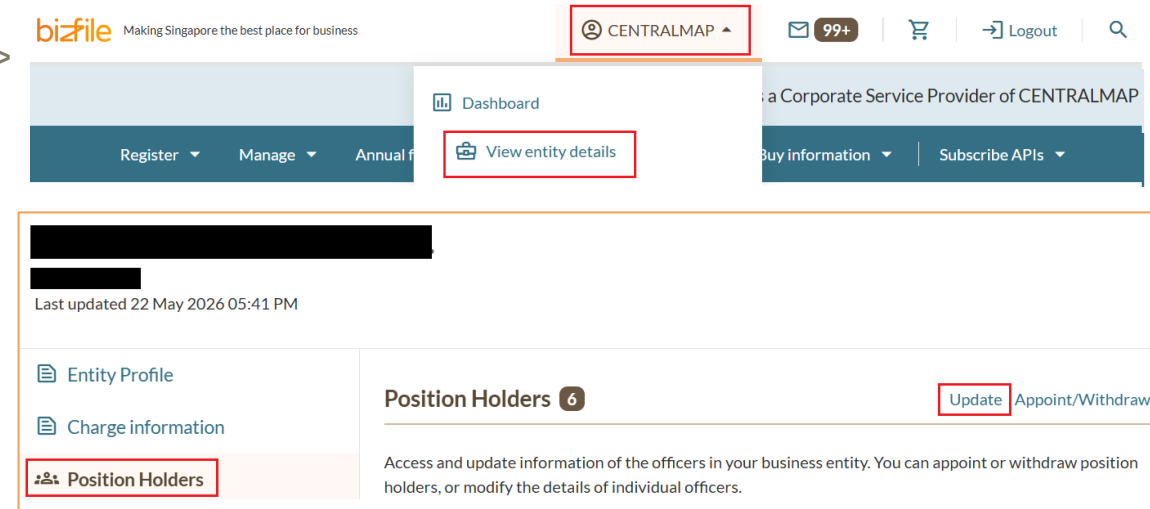
Update individual email

Click the entity name dropdown > select **View entity details** >

Click Position Holders in the left column > click Update

OR

Go to **Manage** from the mega menu > select entity type > under **Update information**, select **Update position holder information**



Email Address Verification

This process seeks to confirm that the email address is valid and accessible, ensuring important government digital correspondences and notifications are delivered to the intended recipient.

For your assistance

Your clients can expect to receive an email verification notification upon successful submission of a transaction for the appointment of a position holder or an update to their email address. Please advise them to click on the link in the email promptly. The verification link is valid for 48 hours.

If the verification link has expired, individuals with Singpass can log in to the Bizfile to-do dashboard to resend the verification link to themselves. Passport holders without Singpass can submit a FormSG via the Contact Us link in the email for ACRA to follow up with a new verification link.

Action Required: Verify Your Email Address Within 48 Hours

Dear Sir/Madam

Entity name:
Entity UEN:
Transaction number:

Your email address was registered in Bizfile on **16 May 2026** following your recent appointment* or an update to your contact details. Please verify your email address to confirm its accuracy. This will enable you to receive important notifications from ACRA.
**Appointment refers to any person acting in the capacity of a position holder, shareholder, corporate service provider, or group of companies.*

Verify your email address by clicking the link below **within 48 hours** of receiving this email.

Your Verification Link:

[Click to Verify Email Address](#)

Please do not share this link with anyone.

If your verification link has expired, request a new link by following the steps below:

(Please note you may only perform the following actions on Bizfile via Singpass credentials.)

1. Log in to Bizfile Portal via Individual User - Singpass
2. On your dashboard, go to 'Pending actions'
3. Locate the email verification notice and click 'Resend'. You will receive a new verification link shortly

Keep Your Information Updated: Please ensure that any changes to your personal particulars, contact details, entity information and registered office address are submitted via Bizfile within 14 days of any changes to fulfil your legal obligation and avoid late filing charges.

[Contact us](#) if you experience any of the following:



Email successfully verified

You can now proceed with filings on Bizfile for your registered entity.

[← Return to Bizfile Homepage](#)

Key Takeaways

Leverage ACRA's digital services

E-Services & Guides

- Use ACRA's digital services and user guides to simplify filing processes and improve filing accuracy.

Protect Client's Residential Addresses

- Review and update your clients' contact addresses where necessary to protect residential addresses from public disclosure.

Maintain Up-to-Date Correspondence Records

- Update contact details for entities, position holders and shareholders (i.e. email address and mobile number)
- Ensure clients promptly complete the email verification process

Break

See you in 5 minutes

03

ACRA's Updated Bizfinx Preparation Tool with new data elements



Elicia Ong

Senior Assistant Director
Financial Reporting & Standards Department

Enhanced Bizfin^x Preparation Tool

Enhanced Bizfin^x Preparation Tool (Preptool) and Multi-Upload Tool (MUT) have been released on 25 February 2026 with

- updated taxonomy to align with changes to accounting standards
- streamlined business rules
- additional data elements

Latest: A [patch](#) for the Bizfinx Preparation Tool is now available to help users facing issues due to personal computer configuration limitations. This will help ensure uninterrupted filing.



Enhanced Bizfin^x Preparation Tool

C D E F G H

bizfin^x | HOME | TOOLBOX | UPLOAD

Note: Double-click the yellow highlighted cell to select a value from the dropdown list.

Group	
Disclosure of additional information	
No. of employees of the Company	
No. of employees of the Group (if it is part of a group)	
Whether the company is a subsidiary?	
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	

If more than one option applies to the company, choose the option that comes first in the hierarchy.

◀ ▶ ... **AdditionalInformation** | SFPCurrentNonCurrent | ISNature | SCF | NoteTrac

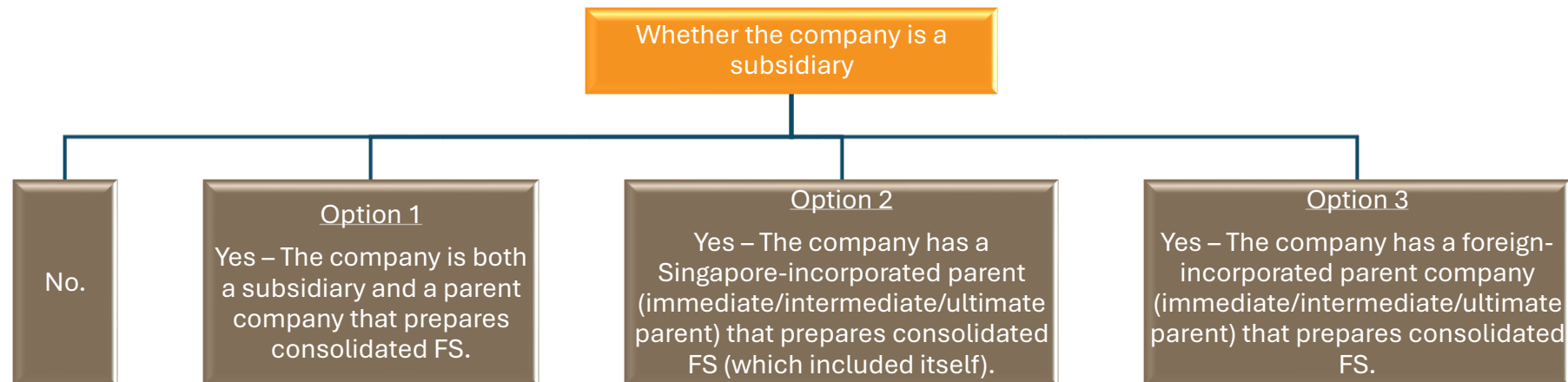
- Eight fields are included in the additional information tab.
- Items highlighted in **red** are mandatory fields
- For the first two fields, these refer to the number of employees of the Company and Group. These are the requirements for small company/group audit exemption.
- For those highlighted in **yellow**, there is a dropdown list to choose from. Please double-click the yellow highlighted cell to select a value from the dropdown.
- For those highlighted in **grey**, you may fill in the fields accordingly.

Additional Information – How to select the right option

Note: Double-click the yellow highlighted cell to select a value from the dropdown menu.

Group	
Disclosure of additional information	
No. of employees of the Company	
No. of employees of the Group (if it is part of a group)	
Whether the company is a subsidiary?	
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	

AdditionalInformation SFPCu



If the company is a subsidiary and **more than one** of the “yes” options applies, choose the appropriate option based on the examples outlined below.

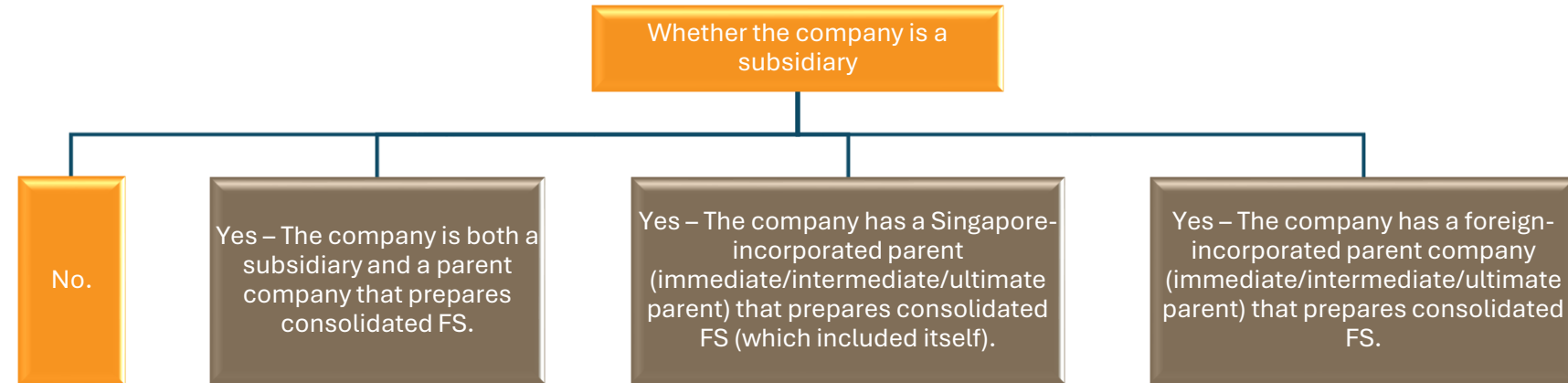
Examples

- If Options 1 and 2 apply, select Option 1.
- If Options 1 and 3 apply, select Option 1.
- If Options 2 and 3 apply, select Option 2.
- If all three options apply, select Option 1.

If you select: No...

Note: Double-click the yellow highlighted cell to select a value from the list.

	Group
Disclosure of additional information	
No. of employees of the Company	30
No. of employees of the Group (if it is part of a group)	51 to 100
Whether the company is a subsidiary?	No
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	

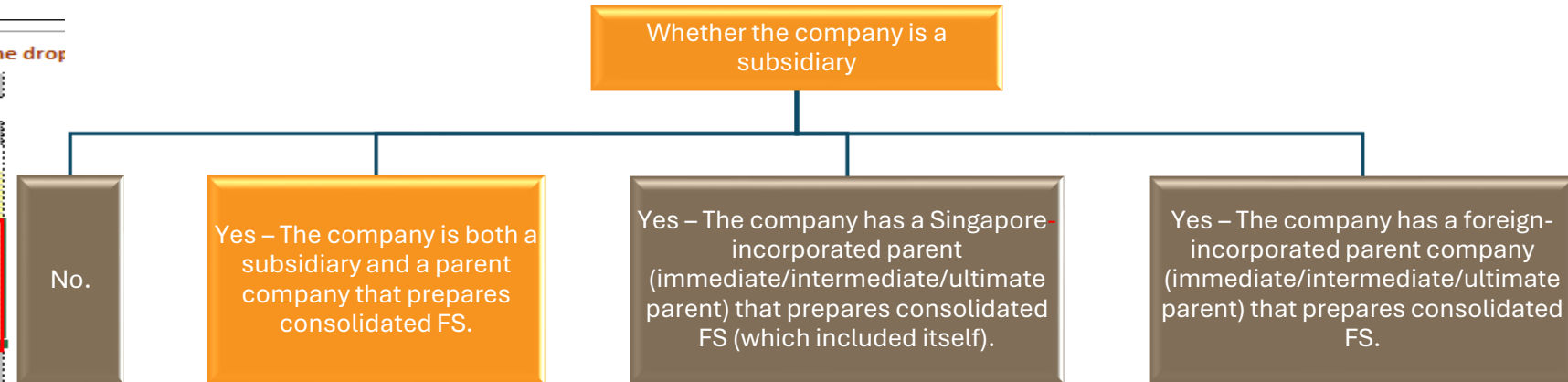


- Select "**No**" if the company is ultimate holding company or standalone company
- The other field that needs to be filled is "Whether the company has any subsidiary/ associate/ joint venture?"
- We have included validation logic to check if you may have inaccurately selected the **field**.
- For example, if you indicate that the company has subsidiaries/associates/joint ventures, and it is also not a subsidiary, then the expectation is that you will prepare a consolidated FS.
- Filers can ignore the fields that have been greyed out.

If you select: Yes - The company is both a subsidiary and a parent company that prepares consolidated FS...

Note: Double-click the yellow highlighted cell to select a value from the drop

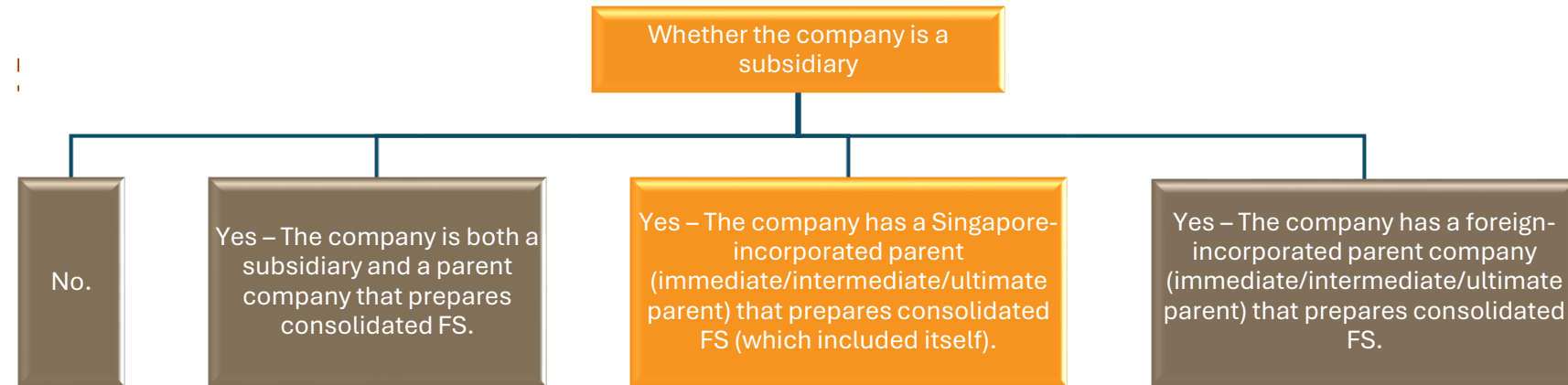
Group	
Disclosure of additional information	
No. of employees of the Company	30
No. of employees of the Group (if it is part of a group)	51 to 100
Whether the company is a subsidiary?	Yes - The company is both a subsidiary and a parent company that prepares consolidated financial statement.
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	



- The field “Whether the company has any subsidiary/associate/joint venture” will automatically reflect "Yes".

If you select: Yes - The company has a Singapore-incorporated parent (immediate/intermediate/ultimate parent) that prepares consolidated FS ...

Disclosure of additional information	
No. of employees of the Company	30
No. of employees of the Group (if it is part of a group)	51 to 100
Whether the company is a subsidiary?	Yes - The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself).
UEN of Singapore parent company preparing consolidated financial statements	201600239Z
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	No
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	this is the website address

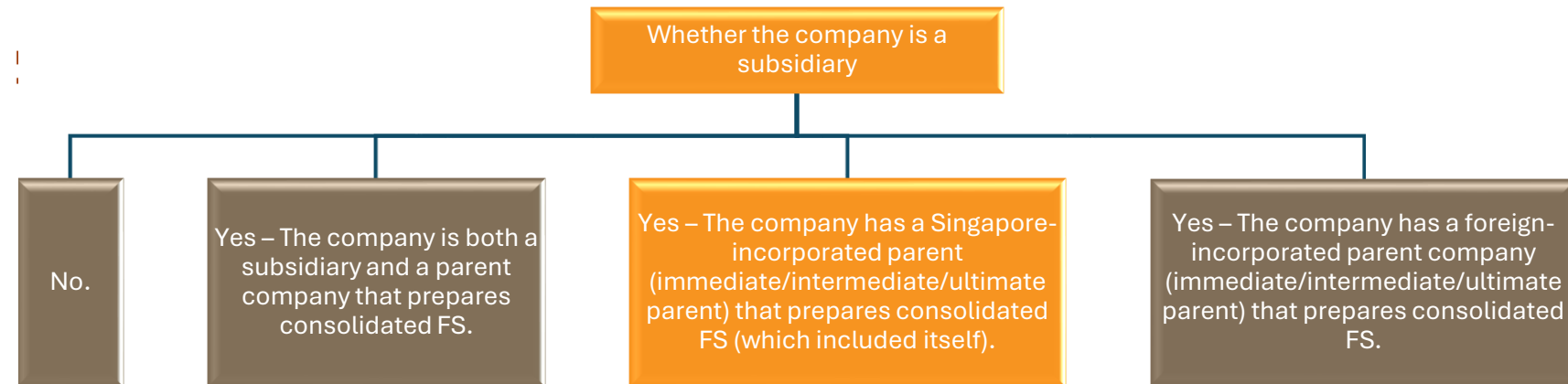


You will have to fill in the following fields:

1. UEN of the Singapore-incorporated parent company preparing consolidated FS
2. Indicate whether the Singapore-incorporated parent company file this set of consolidated FS (which included the company) with ACRA?
3. Indicate whether the company has any subsidiary/associate/joint venture?

If you select: Yes - The company has a Singapore-incorporated parent (immediate/intermediate/ultimate parent) that prepares consolidated FS ...

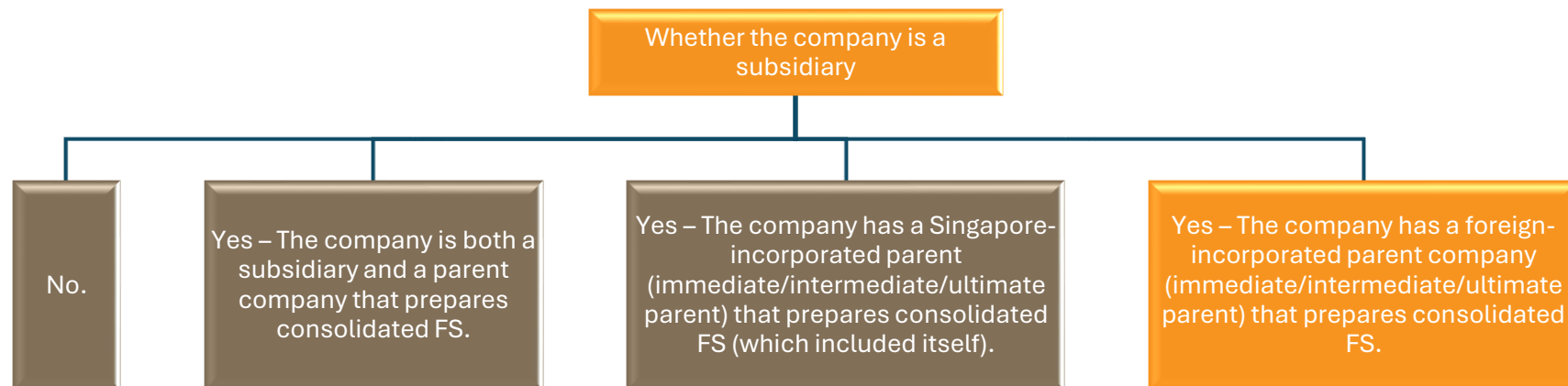
Disclosure of additional information	
No. of employees of the Company	30
No. of employees of the Group (if it is part of a group)	51 to 100
Whether the company is a subsidiary?	Yes - The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself).
UEN of Singapore parent company preparing consolidated financial statements	2016002392
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	No
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	this is the website address



- If the company has any subsidiaries/associates/joint ventures, but did not prepare a set of consolidated FS, the company will be required to disclose in its FS how the consolidated FS can be obtained.
- This is a requirement in the Accounting Standards.
- Provide the direct web link to the consolidated FS in this XBRL field.

If you select: Yes – The company has a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated FS. ...

Disclosure of additional information	
No. of employees of the Company	30
No. of employees of the Group (if it is part of a group)	51 to 100
Whether the company is a subsidiary?	Yes - The company has a foreign incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements.
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	Yes
Whether the company has any subsidiary/associate/joint venture?	Yes

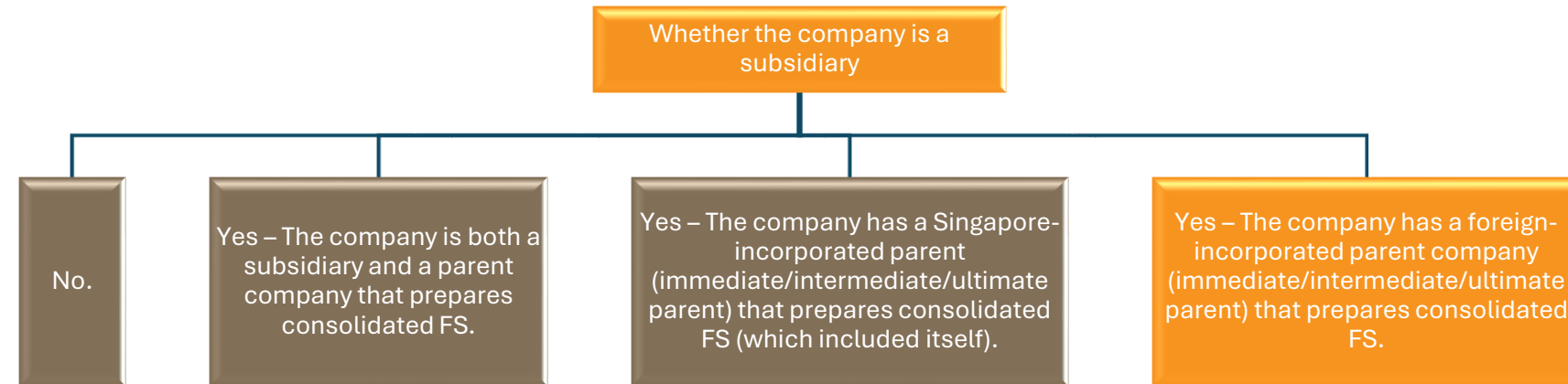


You will have to fill in the following fields:

1. Indicate whether the company has any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?
2. Indicate whether the company has any subsidiaries/associates/joint ventures?

If you select: Yes – The company has a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated FS. ...

Whether the company is a subsidiary?	Yes - The company has a foreign incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements.
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	Yes
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	this is the website



- If the company has subsidiaries/associates/joint ventures, but did not prepare a set of consolidated FS, the company will be required to disclose in its FS how the consolidated FS can be obtained.
- This is a requirement in the Accounting Standards.

Scenario 1 – If the company has a parent company that does not prepare consolidated FS, which option should I choose?

Select the option that best matches where your parent is incorporated. For data element “Whether the company is a subsidiary”, you may select either:

- A. Yes – The company has a Singapore-incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself); or
- B. Yes – The company has a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements

Scenario 1a – If the company and its Singapore-incorporated parent do not prepare consolidated FS, which option should I choose?

Disclosure of additional information	
No. of employees of the Company	50
No. of employees of the Group (if it is part of a group)	More than 200
Whether the company is a subsidiary?	Yes - The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself).
UEN of Singapore parent company preparing consolidated financial statements	xxx
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	No
Do you have any Singapore incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	

- Select Option A - Yes – The company has a Singapore-incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself)
- For the field on whether the Singapore-incorporated parent files the set of consolidated FS with ACRA, please indicate “No” accordingly.
- You may leave the last field blank.
- If the company has subsidiaries/associates/joint ventures and it is not exempted under the Accounting Standards not to consolidate, the company is required to prepare a set of consolidated financial statements.

Scenario 1b – If the company and its foreign-incorporated parent company do not prepare consolidated FS, which option should I choose?

Disclosure of additional information	
No. of employees of the Company	50
No. of employees of the Group (if it is part of a group)	More than 200
Whether the company is a subsidiary?	Yes - The company has a foreign incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements.
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	No
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	

- Select Option B – “Yes – The company has a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements”
- Please leave the last field, on the website/avenue where the consolidated financial statements can be found, blank if no consolidated financial statements are prepared.
- Similarly, if the company has subsidiaries/associates/joint ventures, and it is not exempted under the Accounting Standards from consolidating, the company is required to prepare a set of consolidated financial statements.

Scenario 2 – If the company has a parent that is a Limited Liability Partnership (LLP), REIT or TRUST that does not have a UEN, what should I do?

Disclosure of additional information	
No. of employees of the Company	53
No. of employees of the Group (if it is part of a group)	101 to 150
Whether the company is a subsidiary?	Yes - The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself).
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	No
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	To indicate the website

- Leave the UEN field blank and reach out to us at ACRA_XBRL_Application@acra.gov.sg for the submission of consolidated FS.
- If the FS are publicly available, you may indicate where the FS can be found.

Scenario 3 – If the parent company is an investment company

Disclosure of additional information	
No. of employees of the Company	0
No. of employees of the Group (if it is part of a group)	151 to 200
Whether the company is a subsidiary?	Yes - The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself).
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	Yes
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	

- If the parent company is an investment entity and under the Accounting Standards, and it is exempted from preparing consolidated financial statements, the company preparing its FS using SFRS or SFRS(I) should select the appropriate option below under the field “Whether the company is a subsidiary”:
 - Yes – The company has a Singapore-incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself); or
 - Yes – The company has a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements.
- If Option A is selected, please indicate whether the Singapore-incorporated parent files its consolidated financial statements with ACRA.

Scenario 3 – If the parent company is an investment company

Disclosure of additional information	
No. of employees of the Company	0
No. of employees of the Group (if it is part of a group)	151 to 200
Whether the company is a subsidiary?	Yes - The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself).
UEN of Singapore parent company preparing consolidated financial statements	201022442A
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	No
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	Company is an investment entity and is exempted from consolidation.

- If the Singapore-incorporated parent does not file the set of financial statements with ACRA, it can select “No” when asked whether the Singapore-incorporated parent company files consolidated financial statements with ACRA (i.e. the second field highlighted in red as shown).
- Where a company has subsidiaries, associates, or joint ventures, and its parent does not file financial statements with ACRA, and the company does not prepare consolidated financial statements, the last field will appear. For the last field shown on the left, you may indicate that the company is an investment entity and is therefore exempt from consolidation.

Scenario 3b – If the parent company is an investment company

Disclosure of additional information	
No. of employees of the Company	53
No. of employees of the Group (if it is part of a group)	101 to 150
Whether the company is a subsidiary?	Yes - The company has a foreign incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements.
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	Yes
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	Company is an investment entity and is exempted from consolidation.

- If Option B is selected, and the company has subsidiaries/associates/joint ventures, for the last field shown below, you may indicate that the company is an investment entity and is therefore exempt from consolidation.

Other Enhancements



Increased Data Quality

- Facilitate the review of the accuracy of contents before uploading of XBRL
- Validation logic to ensure that the text block is updated



Improved User Experience

- Streamlined business rule by removing the need to apply for business exemption for certain scenarios
- Made the business rule clearer
- Enhanced the guidance notes
- Companies are no longer required to attach PDF FS if full XBRL is uploaded



Updated Accounting Standards

- Added an additional accounting framework - SFRS (Reduced Disclosure Requirements) for eligible companies that choose to apply
- Updated the taxonomy for insurance company

Frequently Asked Questions

Question 1

For group employee count, do I need to include employees from all subsidiaries worldwide?

- Yes, you should include all your subsidiaries' employee count. The dropdown menu offers range options, hence, there is no need to provide a precise figure.
- Select the appropriate range that covers the group employee count.
- Even if you are not preparing consolidated financial statements, you should indicate the employees from all subsidiaries (including your ultimate parent).

Question 2

How do I determine if my company is considered a subsidiary?

- It should be based on the definition as per the Accounting Standards. Similarly, the definition of joint ventures and associates should also follow the definition indicated in the Accounting Standards.

Question 3

Which parent should I indicate if there are multiple levels of parent companies?

- You should indicate the level that prepares consolidated financial statements which includes the company itself.

Question 4

If I have dormant and overseas subsidiaries, should I include them?

- Yes, you should indicate “Yes” in the field “Whether the company has any subsidiary/associate/joint venture?”.

Question 5

What if my foreign parent's financial statements are publicly available but not in English?

- If your foreign parent's financial statements are publicly available but not in English, you may continue to provide the information, even if it is not in English.
- However, if the foreign parent's financial statements are not publicly available, you may leave the data field blank.

Your Feedback on the ACRA Webinar: Supporting Compliance with Annual Return Filing and Digital Enhancements

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