



**SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA**

COMPANIES ACT 1965: PRACTICE NOTE NO. 12/2011

**RE: COMPLIANCE PROGRAMME TO ENCOURAGE TIMELY
SUBMISSION OF ANNUAL RETURNS AND AUDITED
FINANCIAL STATEMENTS**

1. This Practice Note serves to advise the compliance programme to be adhered to by companies in order to encourage timely submission of annual returns and audited financial statements.

BACKGROUND

2. In June 2008, SSM issued Practice Note 1/2008 (PN1/2008) which was aimed at streamlining the provisions of the law and the practice of the industry regarding the submission of annual returns. In essence, PN1/2008 seeks to require all annual returns to be accompanied with a copy of the audited financial accounts, otherwise such submission are deemed incomplete.

3. In the efforts to facilitate the public to comply with PN1/2008, an addendum was issued in 2010 to clarify or resolve post implementation issues in ensuring that all submissions of annual returns are in order.

		and b. the approval letter for extension of time under section 169(2).
2.	<p>A company which has convened AGM between 2008 and 2009 or any other previous years and had duly tabled the above overdue audited financial statements without the corresponding audited financial statements for the respective calendar year. The company has prepared the relevant annual return but unable to lodge with SSM as there is no audited financial statements for the corresponding year.</p> <p>Example:</p> <p>The financial year end for Company X is 30 June. In December 2010, Company X convened an AGM and only tabled audited accounts for 2007 and 2008. Company X prepares the annual return accordingly.</p>	<ul style="list-style-type: none"> Lodgement of annual accompanied with the overdue audited financial statement will be accepted by SSM subject to the relevant penalties.
3.	<p>A company convened AGM in 2008, 2009 or 2010 without tabling any audited financial statements and subsequently directed or ordered by the Registrar or the Court to lodge annual returns.</p>	<ul style="list-style-type: none"> Lodgement of annual returns for these years will not be accepted as they are not accompanied with the audited financial statements unless a company has received an instruction by the Registrar or

10. This notification serves to reiterate the need to comply strictly with PN1/2008.

Registrar of Companies
Companies Commission of Malaysia
17 October 2011



SURUHANJAYA SYARIKAT MALAYSIA
(COMPANIES COMMISSION OF MALAYSIA)
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Ruj. Kami : SSM/SPA/PR1/4/7

Tarikh : 17 Oktober 2011

Kepada Presiden/ Setiausaha

Badan Profesional / Persatuan Setiausaha / Dewan Perniagaan

Y. Bhg. Tan Sri/ Dato'/ Datin/ Tuan/ Puan

**PENGUMUMAN BERHUBUNG PENERBITAN NOTA AMALAN
SURUHANJAYA SYARIKAT MALAYSIA: PRACTICE NOTE NO.
12/2011: COMPLIANCE PROGRAMME TO ENCOURAGE
TIMELY SUBMISSION OF ANNUAL RETURNS AND AUDITED
FINANCIAL STATEMENTS**

Dengan hormatnya saya merujuk kepada perkara di atas.

2. Untuk makluman pihak Y. Bhg. Tan Sri/ Dato'/ Datin/ Tuan/ Puan, bersama-sama ini dilampirkan pengumuman Nota Amalan 12/2011 yang dikeluarkan oleh Suruhanjaya Syarikat Malaysia (SSM) berkaitan dengan perkara yang disebut di atas.

3. Untuk makluman Y. Bhg. Tan Sri/ Dato'/ Datin/ Tuan/ Puan seterusnya, Nota Amalan 12/2011 ini dikeluarkan bertujuan untuk memberi panduan kepada syarikat berhubung penyerahsmpahan penyata tahunan dan penyata kewangan yang telah diaudit bagi menekankan keperluan pematuhan yang berkaitan di bawah Akta Syarikat 1965.

4. Di sini kami ingin memohon perhatian dan jasa baik pihak Y. Bhg. Tan Sri/ Dato'/ Datin/ Tuan/ Puan untuk menyebarkan makluman ini kepada semua ahli persatuan melalui laman web, emel dan pos.