

**Application under Section 202 of the Companies Act  
- Relief from Requirements as to Form and Content of Financial Statements and  
Directors' Statement**

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**Please note:**

1. To uphold the principles of transparency and equality of treatment for all Singapore-incorporated companies, the Registrar will grant exemption under section 202 of the Companies Act in **limited circumstances**.
2. Please **complete** all information fields before submitting the application. If the information provided is **incomplete** and/or you do not provide further information and documents within one week upon ACRA's request, ACRA will process the application based solely on the information made available. Applications may be rejected if the available information is insufficient to support the applications. We regret to inform that fees will not be refunded for rejected applications.
3. The information provided herein, together with the electronic form filed, will be made available to the public for inspection.

<b>Background Information:</b>	
Company name:	
Unique entity number:	
Financial year end:	

<b>Information Required:</b>	
Specific section(s) of the Companies Act which the Company/Group is unable to comply with.	
Explain why the Company/Group is unable to comply with that section(s) of the Companies Act.	
State whether the compliance with the Companies Act would be unduly burdensome to the Company and if yes, please state the reason(s) <sup>1</sup> .	
State whether compliance with the Companies Act would render the financial statements misleading and if yes, please state the reason(s).	

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<sup>1</sup> Generally, the following reasons, by itself, may be insufficient to justify that compliance would be unduly burdensome:

- (a) confidentiality to be accorded to directors' personal interests; and
- (b) costs of compliance.

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<p>State how and why the non-compliance with the Companies Act would not prejudice the Company's stakeholders who rely on the financial statements.</p>	
<p><b>For companies applying for relief from requirements as to the form and content of the directors' statement required by paragraph 9 of the Twelve Schedule</b></p>	
<p>For companies with more than one shareholder, please attach the signed declaration from all shareholders who have given consent to the said application for exemption.</p> <p><i>(For corporate shareholders, the letter of consent has to be in the company's letterhead)</i></p>	
<p><b>For companies seeking for relief from requirements to have two directors' signature in the directors' statement</b></p>	
<p>State why the director is uncontactable.</p>	
<p>Provide detailed documentation of evidence supporting the fact that the company had exhausted all means to contact the uncontactable director.</p>	
<p>State why the financial statements and directors' statement must be signed before the uncontactable director can be removed from office.</p>	
<p>Provide declaration from another director indicating that he/she agrees to assume all duties as a sole director in respect of the financial statements.</p>	

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Provide a copy of company constitution and highlight the relevant articles which indicate the vacancy of director's office.	
Contact point at other Singapore government agencies, if there are any outstanding matters (if applicable).	