

Mandatory Requirements

A complete set of the latest approved (signed) annual financial statements accompanied by the auditor's or independent reviewer's or compiler's or accounting officer's report, which includes the following information, is required:

- a) Annual Financial Statements must be in English
- b) Signed Independent auditor's/ Independent reviewer's/Compiler's/Accounting officer's Report
- c) Signed Director's/Member's Report
- d) Company Profile
- e) Statement of Financial Position (Balance Sheet) with Comparatives
- f) Statement of Comprehensive Income (Income Statement) with Comparatives
- g) Statement of Changes in Equity with Comparatives
- h) Statement of Cash Flows with Comparatives
- i) Notes to the Annual Financial Statements

Where the Annual Financial Statement have not been audited, the following documents will be required.

- j) ITA34C Tax Submission
- k) PIS score completed by the Accountant/Reviewer as required by the Companies Tax , 2008.