

Financial Requirements

	TICK
A complete set ¹ of the <u>latest approved (signed) annual financial statements accompanied by the auditor's or independent reviewer's or compiler's or accounting officer's report</u> , which includes the following information, is required:	Company/Close Corporation
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	

Financial Analysis will not commence until complete information is provided

Notes:

1. A set of audited or reviewed annual financial statements refers to two years of information, e.g. 31 December 2018 and 31 *December 2017 in one book*. **NB: The latest financial statements of all entities should be prepared within six (6) months after year-end as per the requirements of the Companies Act.**
2. **Draft** annual financial statements and management accounts are (*not acceptable*).