

## Financial Requirements

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| A complete set <sup>1</sup> of the <b><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></b> , 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*).