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Post your completed form to: National Processing Centre, Private Bag 92061, Victoria Street West, Auckland 1142

Filing form for 'large' New Zealand companies and issuers

Companies Act 1993 and Financial Reporting Act 2013

Company name

Company number

Balance date

IMPORTANT

- › *Companies should register financial statements using the online filing service at www.companies.govt.nz > Online Services Do it Now > File financial statements.*
- › *Financial statements will be rejected if they are not in a form capable of registration. (refer to checklist on Page 2 for the documentation required).*
- › *If a company (excluding an issuer) is a subsidiary of a New Zealand company, and that New Zealand company files financial statements in respect of the group per section 207D(2) of the Companies Act 1993, it does not have to file its own separate financial statements with the Companies Office.*
- › *If the company (excluding an issuer) has subsidiaries, only the audited group financial statements are required to be filed.*

The following attached checklist is to be completed only by the following entities:

Please tick the appropriate box

- Issuer of Securities
- 'Large' * company in which 25% or more of the voting shares are held by:
 - › a subsidiary of a body corporate incorporated outside New Zealand; or
 - › a body corporate incorporated outside New Zealand; or
 - › a person not ordinarily resident in New Zealand.

* NOTE

A 'large' company is defined as follows:

As at the balance date of each of the two preceding accounting periods:

A subsidiary of an overseas company is 'large' if:

*Total assets of the entity and its subsidiaries (if any) exceed NZ\$20 million; or
Total revenue of the entity and its subsidiaries (if any) exceeds NZ\$10 million.*

An entity (other than an overseas company or a subsidiary of an overseas company) is 'large' if:

*Total assets of the entity and its subsidiaries (if any) exceed NZ\$60 million; or
Total revenue of the entity and its subsidiaries (if any) exceeds NZ\$30 million.*

Filing form 'large' New Zealand companies and issuers (cont)

Company name

Company number

Checklist

NOTES

- > All items on the following checklist are legal requirements under the Companies Act 1993.
- > The financial statements must include ALL of the following:

- | | |
|---|--|
| 1. Has the correct fee been paid?
<i>(Please complete the attached 'Payment details' section – Page 3 of this form)</i> | <i>Enter page no(s).</i>
<input type="text"/> |
| 2. The financial statements must include a statement of compliance with generally accepted accounting practice. (Section 201) | <input type="text"/> |
| 3. The financial statements must be dated and signed by two directors (or one if only one director). (Section 201(b)) | <input type="text"/> |
| 4. Statement of Financial Performance or Profit and Loss Account | <input type="text"/> |
| 5. Statement of Movements in Equity | <input type="text"/> |
| 6. Statement of Financial Position or Balance Sheet | <input type="text"/> |
| 7. Statement of Cash Flows | <input type="text"/> |
| 8. Statement of Accounting Policies | <input type="text"/> |
| 9. Notes to the Financial Statements | <input type="text"/> |
| 10. Audit Report | <input type="text"/> |

Check | *That the dates are correct, that the page numbers are consistent with those on the financial statements, and that it is signed and dated by a qualified auditor.*

Note | *The financial statements must be audited by a qualified auditor and the Audit Report must comply with Section 207B. The financial statements of issuers must be audited by a registered audit firm or licensed auditor.*

Checklist completed by

Name
Postal address

Filing form 'large' New Zealand companies and issuers (cont)

Company name

Company number

Payment details

Amount

Tick to confirm that the correct fees are attached

\$255.55 – Financial statements filing fee, and

\$100.00 – Late filing fee (*if applicable* – Applies if filing more than six months after balance date)

Method of payment

Choose your payment method from the options below

Please do not send cash or a purchase order

Cheque

Make your cheque payable to the **'MBIE - Economic Development'**

or

Credit card

Credit card type:

Visa

Mastercard

Amex

Diners

Expiry date:

Name of cardholder:

Card number:

Card Security Code:

Signature of cardholder: _____

NOTE

Your Card Security Code number is the three or four-digit number printed on your card.

For Visa, Mastercard & Diners cards this is typically found printed on the signature panel on the back of your card.

On Amex cards this is a four-digit number printed on the front of the card, above the main credit card number.

or

Direct debit

Your (or your organisation) name:

OR

Your 9-digit User ID No:

Signature: _____