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**No. S 512**

**COMPANIES ACT  
(CHAPTER 50)**

**COMPANIES  
(SUMMARY FINANCIAL STATEMENT)  
(AMENDMENT) REGULATIONS 2018**

In exercise of the powers conferred by section 203A(9) of the Companies Act, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1. These Regulations are the Companies (Summary Financial Statement) (Amendment) Regulations 2018 and come into operation on 31 August 2018.

**Amendment of regulation 2**

2. Regulation 2 of the Companies (Summary Financial Statement) Regulations (Rg 4) (called in these Regulations the principal Regulations) is amended by deleting the definition of “full financial statements and report” and substituting the following definition:

““full financial statements and report”, in relation to a company, means —

- (a) a copy of the financial statements or, in the case of a parent company, a copy of the consolidated financial statements and balance-sheet;
- (b) every document required by law to be attached to the documents mentioned in paragraph (a); and
- (c) the auditor’s report on the documents mentioned in paragraphs (a) and (b), unless the company is