



Note

# An Exempt Private Company (EPC) is defined under Section 4(1) of the Companies Act as a company which has not more than 20 shareholders and its shares are not held by another company. Exempt Private Company can also be those that the Minister has gazetted to be such.

\* ACRA have announced on 29 October 2008 in its latest Practice Direction 3 of 2008 that Partial XBRL will continue after 31 October 2008.

\*\* ACRA will continue to not impose any penalty on companies other than public listed companies if the company is filing its financial statements in Full XBRL under certain stipulated circumstances.