First published in the Government *Gazette*, www.egazette.gov.sg, on 6 April 2026 at 6 pm.

No. S 206

COMPANIES ACT 1967

COMPANIES (REVISION OF DEFECTIVE FINANCIAL STATEMENTS, OR CONSOLIDATED FINANCIAL STATEMENTS OR BALANCE-SHEET) (AMENDMENT) REGULATIONS 2026

In exercise of the powers conferred by section 411 read with section 202A(5) of the Companies Act 1967, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Companies (Revision of Defective Financial Statements, or Consolidated Financial Statements or Balance-sheet) (Amendment) Regulations 2026 and come into operation on 6 May 2026.

Amendment of regulation 4

2. In the Companies (Revision of Defective Financial Statements, or Consolidated Financial Statements or Balance-sheet) Regulations 2018 (G.N. No. S 218/2018) (called in these Regulations the principal Regulations), in regulation 4(4), replace sub-paragraph (*b*) with —

> "(*b*) any order of the Minister under section 201(15) (or, if applicable, the previous corresponding provision) of the Act substituting the whole or any part of other accounting standards for the whole or any part of the Accounting Standards, as specified in the order, in respect of the original financial statements, or original consolidated financial statements or balance-sheet, applies to the revised financial statements, or revised consolidated financial statements or balance-sheet;".

Amendment of regulation 8

3. In the principal Regulations, in regulation 8, replace "a requirement" with "all or any of the requirements".

Amendment of regulation 14

4. In the principal Regulations, in regulation 14 —

(*a*) in the regulation heading, replace "**sections 203(3A), 204 and 207**" with "**sections 203(3A) and 204**"; and

(*b*) delete paragraphs (5) and (6).

New regulation 15

5. In the principal Regulations, after regulation 14, insert —

"**Offences for regulation 10(6)**

15. The following persons are guilty of an offence and shall be liable on conviction to a fine not exceeding $4,000:

(*a*) any officer of a company who refuses or fails without lawful excuse to allow an auditor of the company access, in accordance with section 207(5) of the Act (as applied by regulation 10(6)), to any accounting and other records, including registers, of the company in the officer's custody or control;

(*b*) any officer or auditor of a subsidiary corporation who refuses or fails without lawful excuse to allow an auditor of its parent company access, in accordance with section 207(6) of the Act (as applied by regulation 10(6)), to any accounting and other records, including registers, of the subsidiary corporation in the officer's or auditor's custody or control;

(*c*) any officer of a company or officer or auditor of a subsidiary corporation who refuses or fails without lawful excuse to give any information or explanation as and when required under section 207(5) or (6) of the Act (as applied by regulation 10(6));

(*d*) any officer of a company or any officer or auditor of a subsidiary corporation who otherwise hinders, obstructs or delays an auditor in the performance of the auditor's duties or the exercise of the auditor's powers under section 207 of the Act (as applied by regulation 10(6)).".

[G.N. No. S 370/2023]

Made on 3 April 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[F014.001.0053.V1; AG/LEGIS/SL/50/2025/5]