

## Important Due Dates to REMEMBER

Financial Year End	Books must be ready for audit by	Financial Statements to be audited by	For Public Company, Annual General Meetings to be held by	For Private Company, Financial Statements to be circulated by	Financial Statements to be lodged by
January 31	March 31	May 31	July 31	July 31	August 31
February 29	April 30	June 30	August 31	August 31	September 30
March 31	May 31	July 31	September 30	September 30	October 31
April 30	June 30	August 31	October 31	October 31	November 30
May 31	July 31	September 30	November 30	November 30	December 31
June 30	August 31	October 31	December 31	December 31	January 31
July 31	September 30	November 30	January 31	January 31	February 28
August 31	October 31	December 31	February 28	February 28	March 31
September 30	November 30	January 31	March 31	March 31	April 30
October 31	December 31	February 28	April 30	April 30	May 31
November 30	January 31	March 31	May 31	May 31	June 30
December 31	February 28	April 30	June 30	June 30	July 31

### Note –

The date for holding the annual general meeting by public company may vary depending on circumstances – the date of incorporation for first annual general meeting, changes in corporate structure or the last annual general meeting held.

The requirement is that there shall be at least one annual general meeting for public company or by way of circulation for private company held in every calendar year and it shall not be held later than 15 calendar months from the preceding annual general meeting.

Financial statements to be received at the annual general meeting for public company or by way of circulation for private company should be made up to a date not more than six months before the date of the meeting or circulation.

Financial statements must be prepared within 60 days from the end of the financial year end. The requirement in law is that all transactions should be recorded within sixty (60) days of the transaction to enable the financial statements to be prepared to ascertain the company's performance and financial position.

A company shall lodge with the Registrar an annual return for each calendar year not later than thirty (30) days from the anniversary of its incorporation date.



### Disclaimer

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### Privacy Statement

The firm's Privacy Statement is available for viewing at the office of **ASQ Secretarial Services Sdn Bhd** and at <http://www.asq.com.my>.

**ASQ Secretarial Services Sdn Bhd** Company No.: 532332P  
Suite 15.08, Level 15, City Square Office Tower, 106-108 Jalan Wong Ah Fook, 80000 Johor Bahru, Malaysia.  
Tel.: 60 7 2670202; E-mail: [admin@asq.com.my](mailto:admin@asq.com.my); Website: <http://www.asq.com.my>

2019-04-23