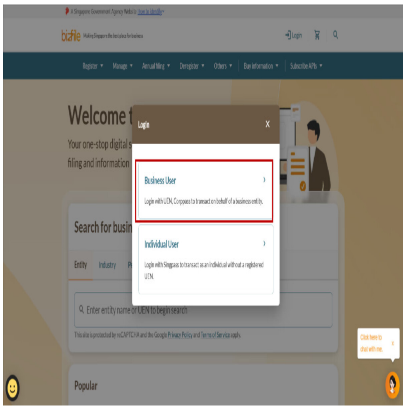

Before Filing an Annual Return: Reconcile the ACRA Registers

Description

Before filing an annual return, reconcile company details, officers, shares, charges, financial statements and the required controller and nominee registers. Incorrect base data should be updated through the proper transaction first.

This guide is for a director or company secretary preparing a local company annual return. Its job is to reconcile the company record and supporting statements before the Bizfile submission, using a three-way reconciliation between board records, statutory registers and Bizfile data and an exception log that routes each mismatch to the correct update transaction before filing rather than a headline or remembered rule.

Choose the branch before acting

Situation	Practical next step
Company details are wrong	File the relevant change before the annual return
Financial statements require XBRL	Prepare and upload through BizFinx first
RORC or nominee registers are incomplete	Resolve the register obligation before declaration
Return is already overdue	Use the overdue route and record penalties

Freeze a record date

ACRA annual return filing steps states the controlling point used here: ACRA provides a pre-filing checklist covering company details, financial statements, AGM information and controller and nominee registers. A moving company record causes conflicting confirmations. Set the reconciliation date

If company details are wrong, file the relevant change before the annual return. Use â??Set the reconciliation dateâ?• as the recorded proof step, with the decision date and the version of the document or live page relied on.

Check officers and shares

Pre-filled data can still be stale. Compare resolutions and Bizfile

For this articleâ??s check officers and shares check, the working file should show whether â??Compare resolutions and Bizfileâ?• is complete. If it is unresolved, name the responsible person or official service and set the last safe time to close that specific gap.

Check charges

Financing changes may require separate filings. Reconcile the charge register

If rORC or nominee registers are incomplete, resolve the register obligation before declaration. Use â??Reconcile the charge registerâ?• as the recorded proof step, with the decision date and the version of the document or live page relied on.

Resolve statements

ACRA company registers guide states the controlling point used here: ACRA explains electronic registers, RORC, ROND and RONS obligations and the 14-day update period for many changes. The filing format depends on company status and exemptions. Document the basis

For this articleâ??s resolve statements check, the working file should show whether â??Document the basisâ?• is complete. If it is unresolved, name the responsible person or official service and set the last safe time to close that specific gap.

Reconcile private registers

RORC, ROND and RONS declarations need underlying evidence. Index each register

If company details are wrong, file the relevant change before the annual return. Use â??Index each registerâ?• as the recorded proof step, with the decision date and the version of the document or live page relied on.

Save acknowledgement

Completion needs a durable submission record. Archive the filed return and receipt

For this articleâ??s save acknowledgement check, the working file should show whether â??Archive the filed return and receiptâ?• is complete. If it is unresolved, name the responsible person or official service and set the last safe time to close that specific gap.

A three-way reconciliation between board records, statutory registers and Bizfile data

Start with Freeze a record date, then test Check officers and shares and Check charges. Show the input, the condition applied and the resulting action in separate columns. If a number is calculated, retain the arithmetic; if a route is selected, retain the branch that ruled out the alternative.

Input or condition	Evidence to keep	Decision it changes
Company details are wrong	Set the reconciliation date	File the relevant change before the annual return
Financial statements require XBRL	Compare resolutions and Bizfile	Prepare and upload through BizFinx first
RORC or nominee registers are incomplete	Reconcile the charge register	Resolve the register obligation before declaration

An exception log that routes each mismatch to the correct update transaction before filing

Use Resolve statements, Reconcile private registers and Save acknowledgement as the verification pass. Check the live condition, note the time checked and keep the response or document that supports the conclusion. Unknowns remain visible until resolved; they should not be replaced by a guessed price, deadline, eligibility result, service level or operating detail.

Evidence map for ACRA annual return pre filing checklist

Check	Record before acting
Freeze a record date	Set the reconciliation date
Check officers and shares	Compare resolutions and Bizfile
Check charges	Reconcile the charge register
Resolve statements	Document the basis
Reconcile private registers	Index each register
Save acknowledgement	Archive the filed return and receipt

Use this map to reconcile the company record and supporting statements before the Bizfile submission. Date each item, distinguish a live response from an older copy, and keep any unsupported row visibly open.

Worked example

A company discovers that a director change was approved but not reflected in Bizfile. The secretary files the position-holder update, verifies the electronic register, then completes the annual return using the corrected record instead of repeating stale data.

This example demonstrates a three-way reconciliation between board records, statutory registers and Bizfile data. It is not a guarantee: change one material input at a time and recheck the current ACRA annual return filing steps page before relying on the result.

Before you commit

1. File the relevant change before the annual return.
2. Prepare and upload through BizFinx first.
3. Resolve the register obligation before declaration.
4. Use the overdue route and record penalties.
5. Save the date and evidence used for every material condition.
6. Stop and ask the controlling authority, operator or qualified professional if a disputed fact changes the outcome.

Build the compliance record around the legal entity, triggering event, effective date, responsible officer, filing channel and acknowledgement. That sequence exposes a missing approval or access role before it becomes a late or incorrect submission.

Limits

Deadlines, financial-statement formats and exemptions depend on company type, financial year and current legislation.

For an adjacent live guide, see Dormant Company in Singapore: Separate ACRA and IRAS Duties. If the next decision shifts to a second practical issue, Singapore Branch Annual Filing: A Foreign Company Checklist provides the relevant progression without duplicating this primary intent.

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