

THE COMPANIES ACT

**Regulations made by the Minister under section 360 of
the Companies Act**

1. These regulations may be cited as the Companies (Amendment of Schedules) Regulations 2013.
2. In these regulations –

“Act” means the Companies Act.
3. The Act is amended by revoking the Ninth and Tenth Schedules and replacing them by the Ninth and Tenth Schedule set out in the First and Second Schedules to these regulations, respectively.
4. These regulations shall come into operation on 15 February 2013.

Made by the Minister on 4 February 2013. _____

PROFIT AND LOSS STATEMENT

Accounting Period From / / ^(DD/MM/YYYY) To / / ^(DD/MM/YYYY)

*Currency MUR EUR

USD GBP

If other, please specify

Current Period Ended (DD/MM/YYYY)

/ /

*Unit	1	<input type="text"/>
	1,000 (Thousand)	<input type="text"/>
	1,000,000 (Million)	<input type="text"/>

Previous Period Ended (DD/MM/YYYY)

/ /

*Unit	1	<input type="text"/>
	1,000 (Thousand)	<input type="text"/>
	1,000,000 (Million)	<input type="text"/>

Turnover:

Less Cost of Sales:

GROSS PROFIT:

Add Other Income:

Less: Distribution Costs:

Administration Costs:

Other Expenses:

Finance Costs:

PROFIT/(LOSS) BEFORE TAX

Tax Expense:

PROFIT/(LOSS) FOR THE PERIOD:

EQUITY AND LIABILITIES

Share Capital.....	
Other Reserves.....	
Retained Earnings.....	
Others.....	
TOTAL.....	

NON-CURRENT LIABILITIES

Long Term Borrowings.....	
Deferred Tax.....	
Long Term Provisions.....	
Others.....	
TOTAL.....	

CURRENT LIABILITIES

Trade and other Payables.....	
Short Term Borrowings.....	
Current Tax Payable.....	
Short term Provisions.....	
Others.....	
TOTAL CURRENT LIABILITIES.....	
TOTAL LIABILITIES.....	
TOTAL EQUITY AND LIABILITIES.....	

Average Exchange Rate Used (If currency other than MUR)

--	--	--	--	--	--

 .

--	--

--	--	--	--	--	--

 .

--	--

SECOND SCHEDULE

[Regulation 3]

TENTH SCHEDULE

[Sections 223(5) and 269(3)]

PART I

MATTERS TO BE CONTAINED IN THE ANNUAL RETURN OF A COMPANY, OTHER THAN A COMPANY LIMITED BY GUARANTEE

1. The address of the registered office of the company.
2. The postal address of the company.
3. Where the share register is divided into 2 or more registers kept in different places, the place in which each register is kept.
4. Where any records are not kept at the company's registered office under section 190(1) of the Act, details of those records and of the place or places where they are kept.
5. (1) The following information relating to the shares in the company –
 - (a) the number of shares issued and, where there is more than one class of shares, the number of shares in each class;
 - (b) the value of the consideration for each share issued;
 - (c) where the full consideration was not payable or required to be provided in respect of the issue of the share, the value of that part of the consideration paid or provided in respect of the issue of the share;
 - (d) the amount called up on each share;
 - (e) the amount received on issue;
 - (f) the amount of calls received;
 - (g) the amount of calls unpaid;

- (h) the total number of shares forfeited and not sold or otherwise disposed of;
- (i) the total number of shares purchased or otherwise acquired by the company;
- (j) the number of treasury shares held by the company;
- (k) subject to section 48(3) of the Act, the stated capital where the company has issued no par value shares. (Where par value shares have been issued the nominal and paid up value of the shares of each class having a par value shall be stated.)
- (l) currency of each class of share.

(2) Subparagraph (1) (g) to (i) shall not apply to an open-ended fund, including an authorised mutual fund.

6. The total number of shares redeemed by the company.

7. The total amount of indebtedness of the company under all charges which are required to be registered with the Registrar.

8. All such particulars with respect to the persons who at the date of the return are or are deemed to be directors of the company and any person who is a secretary of the company and who are by the Act required to be notified to the Registrar.

9. The full name and address (other than residential) of any auditor or share registrar of the company.

10. Where the company is a party to a listing agreement with a securities exchange, the names and addresses of, and the number of shares held by –

- (a) the persons holding the 10 largest number of shares; or
- (b) where there is more than one class of shares, the persons holding the 10 largest number of shares in each class.

11. Except in the case of a company to which section 223(8) of the Act applies, the following information relating to past and present shareholders of the company –

- (a) the names and addresses (other than residential) of all the shareholders of the company;
- (b) the names and addresses (other than residential) of all persons who ceased to be shareholders of the company –
 - (i) since the date of the last annual return; or
 - (ii) in the case of the first annual return of a company registered under the Act, since the date of its incorporation;
- (c) the number of shares held by each shareholder;
- (d) the shares transferred by existing shareholders or past shareholders (including the dates of registration of the transfers) –
 - (a) since the last annual return; or
 - (b) in the case of the first annual return of a company registered under the Act, since the date of its incorporation;
- (e) where the names are not arranged in an alphabetical order, having annexed thereto an index sufficient to enable the name of any person to be easily found.

12. A statement whether the company is –

- (a) a public company;
- (b) a private company, other than a small private company; or
- (c) a small private company.

13. In the case of a company where at the date of the annual return is a one person company, the name and full address (other than residential) and description of the person named by the company to be its secretary under section 140(3) of the Act in the event of the death or incapacity of the sole shareholder/director.

14. Except in the case of a company which since the last annual return or, in the case of its first annual return since the date of its incorporation, has been a one person company, the date of the last annual meeting of the company held under the Act or, if the company avoided the need for an annual meeting by doing everything required to be done at that meeting by passing a resolution under section 106 of the Act, the date on which the resolution was passed.

15. A statement in the case of a private company which has passed a unanimous resolution under section 271 of the Act that no interests register need be kept by the company, the date of the resolution and that no shareholder has, at the date of the annual return, given notice in writing to the company requiring it to keep an interests register.

16. A statement in the case of a private company or a small private company which has passed a unanimous resolution under section 218 of the Act that no annual report need to be prepared by the company and that no shareholder has, within 3 months after the company's balance sheet date, given notice in writing requiring the company to prepare an annual report.

17. Subject to paragraph 18, unless the following particulars are included in the balance sheet or in a note on or a statement annexed to the balance sheet, particulars of –

- (a) the names, countries of incorporation and nature of the businesses and subsidiaries of the company and of all corporations in which the company is entitled by itself or a nominee to exercise more than 25 per cent of the votes exercisable at a meeting of shareholders of the company; and
- (b) where the company is a subsidiary of another company or corporation, the name of the company or corporation regarded by the directors as the ultimate holding company of the first-mentioned company, and if it is known to them the company in which it is incorporated.

18. The information required by this paragraph need not be given if the Registrar so directs and for this purpose the Registrar shall have regard to whether the disclosure of the information would be harmful to the business of the company or of that of other companies and this harm outweighs any benefit to the public in requiring this disclosure.

19. The information required by paragraph 5(1) shall show separately the number of shares issued for cash and the number of shares issued as fully or partly paid up for a consideration other than cash.

PART II

MATTERS TO BE CONTAINED IN ANNUAL RETURN OF A COMPANY LIMITED BY GUARANTEE

1. The address of the registered office of the company.
2. The place where members register is kept (if other than registered office).
3. The total amount of indebtedness of the company in respect of all charges to be filed.
4. All such particulars with respect to the persons who at the date of the return are or are deemed to be directors of the company and any person who is a secretary of the company, and who are by the Act required to be notified to the Registrar.
5. The full name and address (other than residential) of any auditor.
6. The full name and address (other than residential) of the members of the company.