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分钟让你了解豁免有限公司

MINUTES TO UNDERSTAND EXEMPT PRIVATE COMPANY (“EPC”)

- ✓ What is **Exempt Private Company**?
什么是豁免有限公司？
- ✓ What **requirement** that the company can apply EPC?
公司需要什么条件下才可以申请豁免有限公司吗？
- ✓ What **document** needed?
公司需申请豁免有限公司需要什么文件？
- ✓ What **advantages and disadvantages** of EPC?
申请成为豁免有限公司有什么好处和坏处？



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豁免有限公司的定义 DEFINITION OF EXEMPT PRIVATE COMPANY

- Section 2 of the Companies Act, 2016 -

**Is a private limited
company**

豁免有限公司是私人有限公司。

**No beneficial interest is
held directly and indirectly
by any corporation**

豁免有限公司的股份不能由任何公司直接或间接持有。

**Has not more than 20
members**

豁免有限公司的成员不能超过20位。



A private company has the option of do not file a completed audited financial statements if a private company accomplish the definition of exempt company. However, a private company need to file exempt certificate relating to its status as an exempt private company to the Companies Commission of Malaysia (CCM).

如果是私人有限公司完全符合上述关于豁免有限公司的定义，它可以选择不提交完整的经审计财务报表。但是它必须提交有关豁免有限公司证书给马来西亚公司委员会。



CERTIFICATE OF STATUS

- Section 260(2) of the Companies Act, 2016

The certificate shall be signed by a director, auditor and secretary of the company confirming that-

- The company is and has at all relevant times been an exempt private company;
- A duly audited financial statements and reports required under the CA 2016 has been circulated to its members; and
- As at the date to which the financial statements has been made up, the company appeared to have been able to meet its liabilities as and when the liabilities fall due.

该证书需要由该公司董事，稽核员和秘书确认

- 该公司在相关的时间内一直都是豁免有限公；
- 在《2016年公司法令》的要求下，经审计的财务报表已经分发给该公司的成员；和
- 在财务报表截止的日期，该公司似乎已经能够在债务到期时偿还其债务。



SAMPLE FOR CERTIFICATE OF STATUS

Company No.

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COMPANIES ACT 2016

Section 280

LODGEMENT OF CERTIFICATE RELATING TO AN EXEMPT PRIVATE COMPANY

..... (Company Name)

CERTIFICATION OF STATUS

We hereby confirm that:

- (a) the company is and has at all relevant times been an exempt private company;
- (b) a duly audited financial statements and reports required under this Act made up to the has been circulated to its members on; and
- (c) as at the date to which the financial statements has been made up, the company appeared to have able to meet its liabilities as and when the liabilities fall due.

Date:

SIGNATORY(S) TO THE CONFIRMATION OF STATUS

Director:

.....
Name :

Secretary:

.....
Name :
License No./ Membership No. :
Practicing Certificate No. :

Auditors:

.....
Name of Audit Firm :
Audit Firm Number :

.....
(Partner)
Name of auditors :
Audit License Number :

Company No.

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DECLARATION

I confirm that the facts and information stated in this document are true and to the best of my knowledge.

.....
Secretary

Name :
License No./ Membership No. :
Practicing Certificate No. :
Date :

Attention:

It is an offence under section 591 of the Companies Act 2016 to make or authorize the making of a statement that a person knows is false or misleading and that person may be liable, upon conviction, to imprisonment for a term not exceeding ten years or to a fine not exceeding RM3million or to both.

LOGGER INFORMATION

Name :
NRIC No. :
Address :

Poscode :
Town :
State :

Telephone Number :
Email :



AUDITOR'S STATEMENTS

- Section 261 of the Companies Act, 2016

An exempt private company shall lodge a statement relating to the financial statements of the company required to be circulated to its members, signed by auditor of the company- 豁免有限公司需提交一分有关需分发给该公司成员的财务报表的声明，并由该公司的稽核员签署

- Stating whether the company has in his opinion kept proper accounting records and other books during the period covered by those accounts;
- 豁免有限公司需提交一分有关需分发给该公司成员的财务报表的声明，并由该公司的稽核员签署；
- Stating whether the financial statements have been audited in accordance with Companies Act,2016;
- 说明该公司的财务报表是否根据《2016年公司法令》进行了审计；
- Stating whether the auditor's report on the financial statement was made subject to any qualification or opinion under any applicable auditing standards or include any comment made under subsection 266(3) and, if so, particulars of the qualification or comment; and
- 说明在财务报表里的稽核员的审计报告在根据审计标准下，是否受任何资格或意见的约束，或者是否包括根据第266（3）条作出的任何评论。如果是，则包括该资格或评论的细节；和
- Stating whether as at the date to which the financial statement has been made up, the company appeared to have been able to meet its liabilities as and when the liabilities fall due.
- 说明该公司是否在财务报表截止的日期似乎已经能够在债务到期时偿还其债务。



ADVANTAGES OF EPC

豁免有限公司的好处

- **Confidentiality of financial affairs**
财务保密
- **Pursuant to Section 224 of the Companies Act, 2016, it is not prohibited from making loans to directors**
不禁止贷款给董事

VS

DISADVANTAGES OF EPC

豁免有限公司的坏处

- **Might have some issue when getting loan from bank**
或许会面对一些问题当向银行申请贷款
- **Cannot issue shares to any corporation**
无法向任何公司发行股票
- **Has no more than 20 member**
成员不能超过20位。



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