

- (c) every auditor of the company; and
- (d) every debenture holder of the company on a request being made to the company.

(2) Copies of the financial statements and reports shall be sent to the last known address provided to the company.

(3) Any member or debenture holder to whom copies of the financial statements and reports have not been sent shall, on a request being made by the member or debenture holder to the company be furnished with such copies without charge.

(4) The company and every officer who contravene this section commit an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit.

Time allowed for sending out copies of financial statements and reports

258. (1) The circulation of financial statements and reports—

- (a) for a private company, shall be within six months of its financial year end; and
- (b) for a public company, shall be at least twenty-one days before the date of its annual general meeting.

(2) In relation to a public company, the financial statements and reports may be circulated at a shorter period if it was agreed by all the members entitled to attend and vote at the annual general meeting.

(3) The company and every officer who contravene this section commit an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit and, in the case of a continuing offence, to a further fine not exceeding five hundred ringgit for each day during which the offence continues after conviction.