

**Duty to lodge financial statements and reports with the Registrar**

**259.** (1) A company shall lodge with the Registrar for each financial year the financial statements and reports required under this Act—

- (a) in the case of a private company, within thirty days from the financial statements and reports are circulated to its members under section 258;
- (b) in the case of a public company, within thirty days from its annual general meeting; and
- (c) all amounts shown in the financial statements and reports lodged with the Registrar shall be quoted in Malaysian currency, and if such financial statements and reports are in a language other than the national language or English language, there must be annexed to such financial statements and reports a translation in the national language or English language certified to be a correct translation in the manner to be determined by the Registrar.

(2) If an application for extension is made before the expiry of the period referred to in paragraph 1(a) or (b), the Registrar may, as he considers fit, extend the period to such period as specified in the notice of extension.

(3) Every officer who contravenes this section commits 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 one thousand ringgit for each day during which the offence continues after conviction.

(4) For the purposes of this section, “financial statements and reports” includes “consolidated financial statements and reports” in cases of holding companies.