



**PRACTICE DIRECTIVE No. 7/2021**

**LODGEMENT OF ANNEXURE ON BENEFICIAL OWNERSHIP  
INFORMATION OF ANNUAL RETURN LODGED UNDER  
SECTIONS 68 AND 576 OF THE COMPANIES ACT 2016**

1. This Practice Directive is issued pursuant to section 20C of the Companies Commission of Malaysia Act 2001 and section 610 of the Companies Act 2016 (CA 2016).
2. Unless otherwise stated in this Practice Directive, the requirements in the Practice Directive 1/2017 (PD 1/2017) and Practice Directive 5/2018 will be applicable to the lodgement of documents related to beneficial ownership information referred to in this Practice Directive.

**OBJECTIVES**

3. The objectives of this Practice Directive are:
  - (a) to clarify and streamline the lodgement of the annexure of the beneficial ownership information (BO information) accompanying the annual return pursuant to paragraphs 68(3)(ia) and 576(2)(ha) of the CA 2016; and

- (b) to determine the general requirements for the lodgement of the documents and related matters.

**LODGEMENT OF THE ANNEXURE OF THE BENEFICIAL OWNERSHIP INFORMATION RELATING TO SECTIONS 68 AND 576 OF THE CA 2016**

4. All companies are required to submit the annexure of BO information with annual return. The annexure is applicable to all companies having anniversary dates from 1 December 2024.

5. Unless otherwise allowed by the Registrar, the lodgement of annual return and the annexure of BO information must be made through the Malaysian Business Reporting System (MBRS) Portal.

6. For the purposes of lodgement of BO information with annual return, any change or update of particulars relating to the BO information which is required to be lodged with the Registrar, **before** the date of the anniversary date of the incorporation of the company or **before** the date of the anniversary of the registration date of the foreign company, shall be lodged via the Electronic Beneficial Ownership System (e-BOS) **before** the annual return is lodged. Please refer to the Practice Directive No. 9/2024 on the requirements for lodgement of BO information through the e-BOS.

7. This Practice Directive reiterates the importance of maintaining the documentations on BO information in accordance with the "*Guidelines for the Reporting Framework for Beneficial Ownership of Companies*" issued on 1 April 2024.

## **EFFECT OF THIS PRACTICE DIRECTIVE**

8. This Practice Directive revised the PD 1/2017 issued on 8 March 2021.

**REGISTRAR OF COMPANIES**  
**COMPANIES COMMISSION OF MALAYSIA**  
**1 December 2024**