Frequently Asked Questions for XBRL Filing

This FAQ reflects the most common questions at this time and may be expanded in the future.

[Last updated on 14/07/2026]

Contents

Section A - General Questions

1. Why are these new data elements being collected?

Ans: The new data elements are collected for verification and data analysis purpose.

2. Are these fields mandatory for all companies?

Ans: Of the newly added fields, 4 are mandatory, as outlined below. The remaining fields will appear dynamically based on the option selected.

1 – No. of employees of the Company;
2 – No. of employees of the Group (if it is part of a group);
3 – Whether the company is a subsidiary; and
4 – Whether the company has any subsidiary/associate/joint venture.

3. What are the implications for a company and its directors or shareholders for not preparing consolidated financial statements?

Ans: Under the Accounting Standards (i.e. Singapore Financial Reporting Standards "SFRS" or Singapore Financial Reporting Standards (International) "SFRS(I)"), a parent entity is required to present consolidated financial statements, unless it fulfils the exemption criteria set out in paragraph 4 of SFRS 110 or SFRS(I) – Consolidated Financial Statements.

We wish to remind companies that financial statements must be prepared in compliance with the Accounting Standards prescribed by the Accounting Standards Committee. Failure to do so may subject every director to a fine of up to $250,000 under section 204(1) of the Companies Act.

4. I faced some errors (i.e. Gen-02, Gen 17, OLE error) when I validate the XBRL, what should I do?

Ans: This issue may occur because of your computer’s configuration. To resolve the issue, please download this patch.

5. I faced BR32 error when I validate the XBRL. What should I do?

Ans: BR32 is a possible error highlighting that the Financial Year End date indicated in the Text Block does not match the Current Period End date in Filing Information. Please review and ensure that the correct information (regardless of the date format) has been provided before you proceed.

Section B – Questions Relating to Fields in the “Additional Information” Tab

No. of Employees of the Company

1. What date should I use for the employee count - financial year-end or current preparation date for XBRL?

Ans: You should use the financial year-end date.

2. How do I determine the number of employees of the Company?

Ans: An employee refers to an individual engaged under a contract of service with an employer. Such a contract typically sets out key terms governing the employment relationship, including the duration of employment (where applicable), the employee's duties and responsibilities, remuneration and related components, as well as leave and medical benefits. Individuals engaged as contract staff or staff on secondment may also be regarded as employees where they are hired under a contract of service.

No. of Employees of the Group (if it is part of a Group)

3. Should the group employee count include employees from all entities worldwide?

Ans: Yes, please provide the number of employees for the entire Group, including the parent and all subsidiaries worldwide. Please select the range that reflects your group employee count.

4. The company is a subsidiary of a foreign incorporated parent and has prepared financial statements at the company level. Should it indicate "Not Applicable" for the "No. of employees of the Group" field?

Ans: No. It should provide the number of employees of the Group, covering all entities, even if it only prepares company level financial statements.

Whether the Company is a Subsidiary?

5. How do I determine if my company is considered a subsidiary?

Ans: This should be based on the definition set out in the Accounting Standards.

6. For the field "Whether the company is a subsidiary", if more than one option is applicable to my company, what should I select?

Ans: There are 4 options as outlined below:

Options	**Select this if…**
1. "No"	You are a standalone company (not a subsidiary and has no parent company) or you are the ultimate parent.
2. "The company is both a subsidiary and a parent company that prepares consolidated financial statements"	Your company operates as both a subsidiary and prepares your own consolidated financial statements as a parent company.
3. "The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated	Your company is a subsidiary of a Singapore incorporated parent that consolidates your company's results.

financial statements (which included itself)”	
4. “The company has a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements”	All the above options do not apply; your company is a subsidiary of a foreign-incorporated parent that consolidates your company's results.

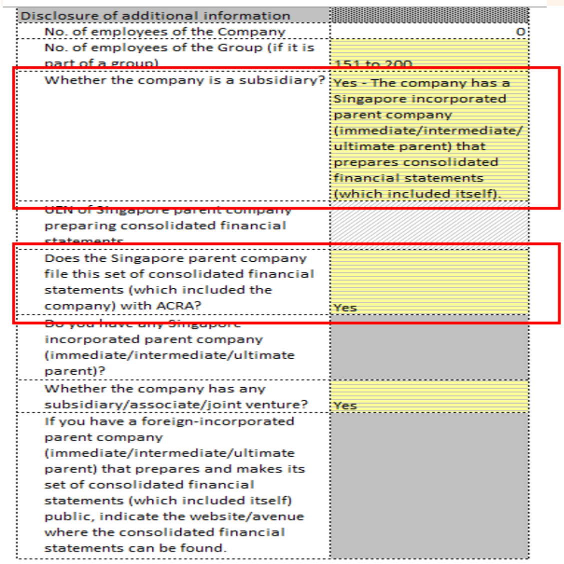
7. The parent company qualifies as an investment entity under the Accounting Standards and it is exempted from preparing consolidated FS. How should the company preparing its company level FS using Accounting Standards (i.e. SFRS or SFRS(I)) fill in the fields?

Ans: Depending on where the parent is incorporated, the company should select either:

A. Yes – The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which include itself); or

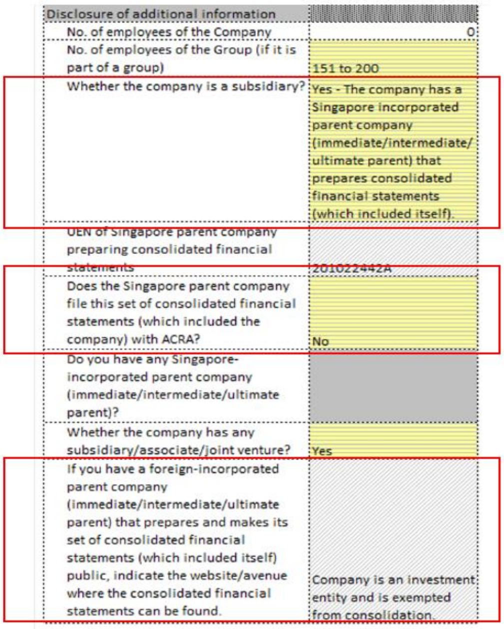
B. Yes – The company has a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements.

If Option A is selected and the Singapore parent files the FS with ACRA, you may complete the fields highlighted in red below:



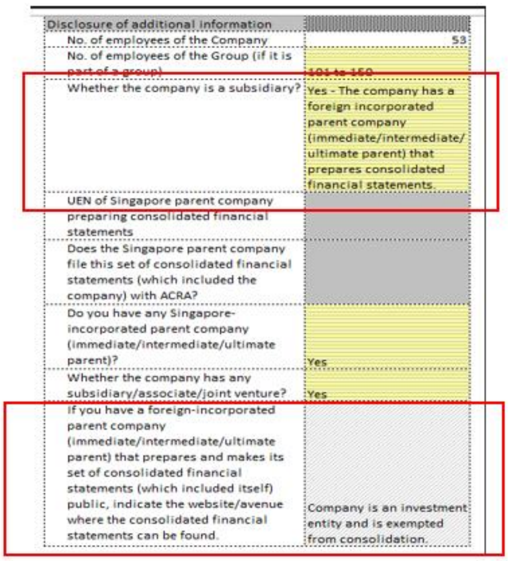
Disclosure of additional information	
No. of employees of the Company	0
No. of employees of the Group (if it is part of a group)	151 to 200
Whether the company is a subsidiary?	Yes - The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself).
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	Yes
Do you have any Singapore incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	

If Option A is selected but the Singapore parent does not file the FS with ACRA, and your parent company is exempted from consolidation, you may complete the fields highlighted in red below:



Disclosure of additional information	
No. of employees of the Company	0
No. of employees of the Group (if it is part of a group)	151 to 200
Whether the company is a subsidiary?	Yes - The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself).
UEN of Singapore parent company preparing consolidated financial statements	201022442A
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	No
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	Company is an investment entity and is exempted from consolidation.

If Option B is selected, this will activate a new field asking for the website or avenue where the foreign parent's consolidated financial statements can be found. If the entity is an investment entity and is exempted from consolidation, please indicate as such. You may complete the fields highlighted in red below.



Disclosure of additional information	
No. of employees of the Company	53
No. of employees of the Group (if it is part of a group)	101 to 150
Whether the company is a subsidiary?	Yes - The company has a foreign incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements.
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	Yes
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	Company is an investment entity and is exempted from consolidation.

8. The company and its parent company do not prepare consolidated financial statements, which option should I choose?

Ans: You may select either options below, depending on whether the parent company is a Singapore incorporated company or a foreign incorporated company:

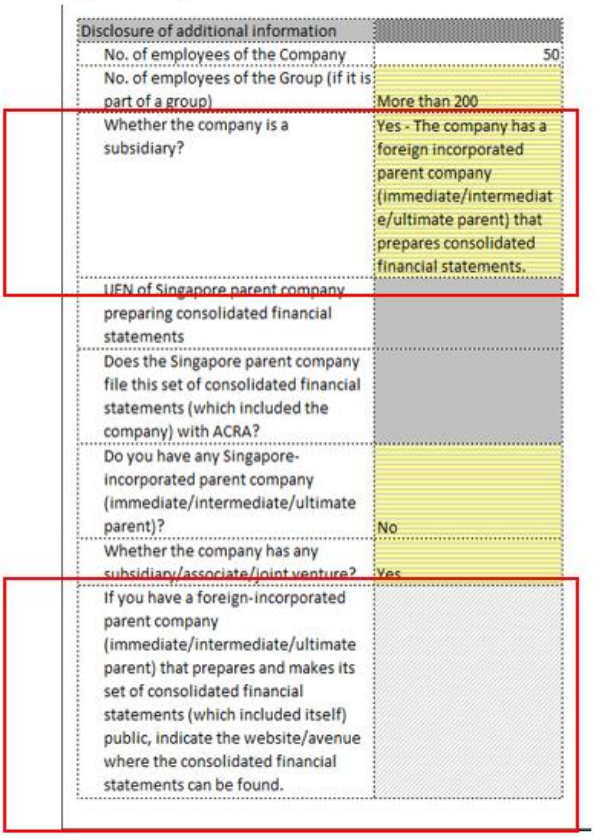
A. Yes – The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself); or

B. Yes – The company has a foreign incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements.

If Option A is selected, for the field "Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA", please indicate "No". You may complete the fields highlighted in red below.

Disclosure of additional information	
No. of employees of the Company	50
No. of employees of the Group (if it is part of a group)	More than 200
Whether the company is a subsidiary?	Yes - The company has a Singapore incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements (which included itself).
UEN of Singapore parent company preparing consolidated financial statements	xxx
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	No
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	

If Option B is selected, this will activate a new field asking for the website or avenue where the foreign parent's consolidated financial statements can be found. Please leave that field blank if the foreign parent company has not prepared consolidated financial statements. You may complete the fields highlighted in red below.



Disclosure of additional information	
No. of employees of the Company	50
No. of employees of the Group (if it is part of a group)	More than 200
Whether the company is a subsidiary?	Yes - The company has a foreign incorporated parent company (immediate/intermediate/ultimate parent) that prepares consolidated financial statements.
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	No
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	

For information, if the parent company is a Singapore incorporated company, it will have to adhere to the prescribed Accounting Standards on consolidation.

UEN of Singapore Parent Company preparing consolidated financial statements

9. How do I find my parent company's UEN?

Ans: You may find the parent company’s UEN in Bizfile.

10. Which parent company should I indicate if there are multiple levels of parent companies?

Ans: Indicate the parent company that prepares the consolidated financial statements including your company.

11. The company's Singapore incorporated parent is Limited Liability Partnership, REIT, Business Trust, or Society and does not have a UEN. How should we proceed?

Ans: You may leave the UEN of the Singapore parent company field blank and fill in the fields highlight in red below (if applicable). Please complete the XBRL exemption request form, attach the parent's consolidated financial statements and indicate the address where they can be found, and email these to acra_xbrl_application@acra.gov.sg.

Disclosure of additional information	
No. of employees of the Company	53
No. of employees of the Group (if it is part of a group)	101 to 150
Whether the company is a subsidiary?	Yes - The company has a Singapore incorporated parent company (immediate/intermediate/ ultimate parent) that prepares consolidated financial statements (which included itself).
UEN of Singapore parent company preparing consolidated financial statements	
Does the Singapore parent company file this set of consolidated financial statements (which included the company) with ACRA?	No
Do you have any Singapore-incorporated parent company (immediate/intermediate/ultimate parent)?	
Whether the company has any subsidiary/associate/joint venture?	Yes
If you have a foreign-incorporated parent company (immediate/intermediate/ultimate parent) that prepares and makes its set of consolidated financial statements (which included itself) public, indicate the website/avenue where the consolidated financial statements can be found.	To indicate the website

Does the Singapore Parent Company file consolidated financial statements with ACRA?

12. How do I verify if my parent company files consolidated financial statements with ACRA?

Ans: You may check with the parent company.

13. What if my parent company has different versions of consolidated financial statements?

Ans: There should only be one set of consolidated financial statements filed with ACRA or published on its website.

Whether the Company has any Subsidiary/Associate/Joint Venture?

14. What is the difference between a subsidiary, associate, and joint venture for reporting purposes?

Ans: It should be based on the definitions outlined in the Accounting Standards.

15. Should I include dormant and/or overseas subsidiaries when indicating whether the company has any subsidiary/associate/joint venture?

Ans: Yes, you should indicate “Yes” to the field “Whether the company has any subsidiary/associate/joint venture?” regardless of whether the subsidiaries are dormant or based overseas.

Questions relating to Website/Avenue for Foreign Parent's Consolidated Financial Statements

16. What if my foreign parent's financial statements are not publicly available?

Ans: Leave the field blank if the foreign parent’s financial statements are not publicly available.

17. Should I provide the direct website link or just the company's main website?

Ans: Please provide the direct link, where applicable.

18. What if the foreign parent’s financial statements are available but not in English?

Ans: You may continue to provide the information.

19. What should we provide if the foreign parent’s financial statements are not consolidated?

Ans: If consolidated financial statements have not been prepared, please leave this field blank.