



KEMENTERIAN PERDAGANGAN DALAM NEGERI  
DAN KOS SARA HIDUP

# BUSINESS REVIEW

## SECTION 253(3) AND PART II OF FIFTH SCHEDULE

### COMPANIES ACT 2016 (CA'2016)



#### BUSINESS REVIEW

Section 253(3) CA'2016 - The directors' report prepared under section 252 CA'2016 may include business review as set out in Part II Fifth Schedule or any other reporting as prescribed.



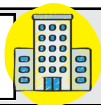
#### WHY THE NEED FOR BUSINESS REVIEW REPORT?

Business review report can provide the stakeholders an additional information such as relating to:

- The company's current and future undertakings.
- Risks and uncertainties facing by the company.
- Company's policy and practices relating to the corporate responsibility issues.

#### COMPANY LIMITED BY GUARANTEE (CLBG)

CLBG which is a public company is encouraged to volunteering adopting a business review in the director' report in the financial statement as additional information to demonstrate the business sustainability and social responsibility that has been conducted.



#### NEED GUIDANCE?

Companies Commission of Malaysia has published the Best Business Practices Circular (BBPC) 6/2017 for Business Review Reports: Disclosure And Reporting Guidelines to guide the companies principally in preparing business review reports in line with the provisions related to the Directors' Report under CA'2016.

For more information and to download BBPC 6/2017, [CLICK HERE](#)