

- ♣ New Zealand (Private) Limited, having a paid up Capital of Rs. 1,250,000/-
- ♣ Pakistan (Private) Limited, having a paid up Capital of Rs. 750,000/-
- ♣ Australia (Private) Limited, having a paid up Capital of Rs. 11,250,000/-
- ♣ India (Private) Limited, having a paid up Capital of Rs. 2,500,000/- which is a subsidiary of a Public Company South Africa Limited
- ♣ England (Private) Limited, having a paid up Capital of Rs. 8,000,000/-
- ♣ Namibia (Private) Limited, having a paid up Capital of Rs. 500,000/- which is a subsidiary of a Public Company Bangladesh Limited

**Required:**

Explain the following requirements in context of each of the given companies as per the requirements of the Companies Act 2017

- (a) Requirements to file financial statements to registrar after AGM **(4 marks)**
- (b) Whether audit of the given company is mandatory or not **(3 marks)**
- (c) If audit is mandatory, what should be the qualification of auditor **(4 marks)**
- (d) Whether director report is applicable in context of the given company **(4 marks)**