



ASIC

User guide

# Company Officeholder

## How to lodge financial statements and reports with ASIC

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

## How to lodge financial statements and reports with ASIC

Financial statements and reports must be lodged each year by:

- public companies
- a Tier 2 public company limited by guarantee
- registered schemes
- large proprietary companies
- foreign-controlled small proprietary companies
- a small proprietary or small company limited by guarantee that is requested by ASIC.

This guide covers how to complete the Form 388, appoint an auditor and attach financial statements and reports.

This form can also be used:

- to notify the appointment of an auditor to the company (but not a scheme) when lodging financial statements and reports, or
- when amending previously lodged financial statements and reports.

Your financial statements and reports should be in either TIF, PDF or RTF format in order to be attached to this form.

The system allows up to 5 attachments.

The maximum file size for each attachment is 10MB. File sizes vary depending on the type of file being used; some files provide the user with the option of reducing the file size. For information on reducing the file size refer to your software support.

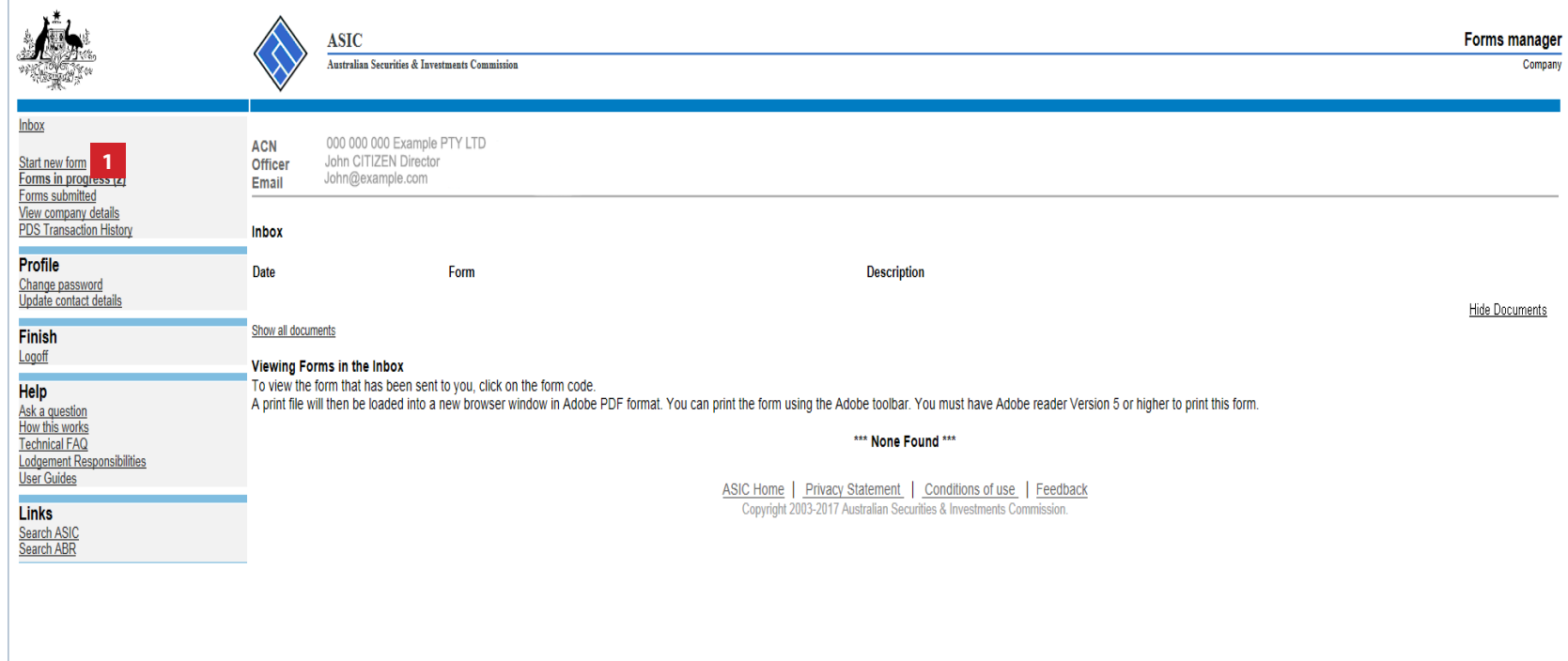
For security reasons ASIC rejects PDF documents containing encrypted data, active content (eg. JavaScript, PostScript), external references and PDF documents with attached objects or executables. For help removing these from your document, refer to your software support.

You will need to log in to your [online account](#) before you begin.

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# Start transaction

1. Once logged in, select **Start new form** in the left hand menu.



**Forms manager**  
Company

**Start new form** 1

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ACN 000 000 000 Example PTY LTD  
Officer John CITIZEN Director  
Email John@example.com

**Inbox**

Date	Form	Description
*** None Found ***		

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**Viewing Forms in the Inbox**  
To view the form that has been sent to you, click on the form code.  
A print file will then be loaded into a new browser window in Adobe PDF format. You can print the form using the Adobe toolbar. You must have Adobe reader Version 5 or higher to print this form.

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[How to lodge financial statements and reports with ASIC](#)

# Select form type

- From the list of available forms, select **388 - Copy of financial statements and reports**.

**Note:** if you are lodging an amendment to previously lodged financial statements and reports, select **388 - Amendment of previously lodged financial statements and reports**. Confirm the company and the original document you are amending, and go to **page 23**.



<b>Inbox</b>	<p><b>ACN</b> 000 000 000 Example PTY LTD  <b>Officer</b> John CITIZEN Director  <b>Email</b> John@example.com</p>																														
<a href="#">Start new form</a> <a href="#">Forms in progress (2)</a> <a href="#">Forms submitted</a> <a href="#">View company details</a> <a href="#">PDS Transaction History</a>	<p><b>Start a new form</b></p> <table border="1"> <thead> <tr> <th>Form</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td><a href="#">484</a></td> <td>Change to Company Details V2 Use this form to notify ASIC of: <ul style="list-style-type: none"> <li>Change of address</li> <li>Appoint or cease company officeholder</li> <li>Change of name - officeholders or members</li> <li>Change to members' register</li> <li>Change to share structure</li> <li>Change of details - ultimate holding company</li> <li>Change to special purpose company status</li> </ul> </td> </tr> <tr> <td><a href="#">205A</a></td> <td>Notification of resolution - change of company name</td> </tr> <tr> <td><a href="#">362</a></td> <td>Appointment or cessation of registered agent</td> </tr> <tr> <td><a href="#">410B</a></td> <td>Change of company name reservation</td> </tr> <tr> <td><a href="#">410F</a></td> <td>Extension of name reservation</td> </tr> <tr> <td><a href="#">485</a></td> <td>Statement in relation to Company solvency V2</td> </tr> <tr> <td><a href="#">492</a></td> <td>Request for correction</td> </tr> <tr> <td><a href="#">6010</a></td> <td>Voluntary Deregistration of a Company</td> </tr> <tr> <td><a href="#">902</a></td> <td>Supplementary Document V5</td> </tr> <tr> <td><a href="#">FS88</a></td> <td>PDS in-use notice</td> </tr> <tr> <td><a href="#">FS89</a></td> <td>Notice of change in a PDS</td> </tr> <tr> <td><a href="#">FS90</a></td> <td>Notice that a product in a PDS has ceased to be available</td> </tr> <tr> <td><a href="#">RA71</a></td> <td>Request for Adhoc Company Statement</td> </tr> <tr> <td><a href="#">RA71</a></td> <td>Request for Company Details</td> </tr> </tbody> </table>	Form	Description	<a href="#">484</a>	Change to Company Details V2 Use this form to notify ASIC of: <ul style="list-style-type: none"> <li>Change of address</li> <li>Appoint or cease company officeholder</li> <li>Change of name - officeholders or members</li> <li>Change to members' register</li> <li>Change to share structure</li> <li>Change of details - ultimate holding company</li> <li>Change to special purpose company status</li> </ul>	<a href="#">205A</a>	Notification of resolution - change of company name	<a href="#">362</a>	Appointment or cessation of registered agent	<a href="#">410B</a>	Change of company name reservation	<a href="#">410F</a>	Extension of name reservation	<a href="#">485</a>	Statement in relation to Company solvency V2	<a href="#">492</a>	Request for correction	<a href="#">6010</a>	Voluntary Deregistration of a Company	<a href="#">902</a>	Supplementary Document V5	<a href="#">FS88</a>	PDS in-use notice	<a href="#">FS89</a>	Notice of change in a PDS	<a href="#">FS90</a>	Notice that a product in a PDS has ceased to be available	<a href="#">RA71</a>	Request for Adhoc Company Statement	<a href="#">RA71</a>	Request for Company Details
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	<p><b>Financial Statements</b></p> <table border="1"> <thead> <tr> <th>Form</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td><a href="#">388</a></td> <td>Copy of financial statements and reports</td> </tr> <tr> <td><a href="#">388</a></td> <td>Amendment of previously lodged financial statements and reports</td> </tr> </tbody> </table>	Form	Description	<a href="#">388</a>	Copy of financial statements and reports	<a href="#">388</a>	Amendment of previously lodged financial statements and reports																								
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# Enter reason for lodgement

1. Select the **reason for lodgement** that best describes why you are lodging financial statements and reports.

**Note:** To help you make this decision, you may wish to refer to the links at the bottom of the page - 'What is a large proprietary company?' and 'What is a public company limited by guarantee who qualifies under Tier 2?'.

2. Select **Next** to continue.

**Note:**

If you selected 'A large proprietary company that is not a disclosing entity', **go to page 6.**

If you selected any of the other options, **go to page 7.**



## Form 388

### Reason for lodgement

- Financial year date
- Auditor's report
- Confirm attachment
- Certification
- Capacity
- Submit

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Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000  
Reference: 12345678

## Reason for lodgement Form 388

*A prescribed interest undertaking that is a disclosing entity is required to lodge in paper and cannot lodge electronically*

Select one of the following types that best describes why you are lodging statements and reports

- 1
- A public company or a disclosing entity which is not a registered scheme or prescribed interest undertaking
  - A public company limited by guarantee who qualifies under Tier 2
  - A large proprietary company that is not a disclosing entity
  - A small proprietary company that is controlled by a foreign company for all or part of the period and where the company's profit or loss for that period is not covered by statements lodged with ASIC by a registered foreign company, registered scheme or disclosing entity
  - A small proprietary company or a small public company limited by guarantee that is requested by ASIC to prepare and lodge statements and reports

[What is a large proprietary company?](#)

[What is a public company limited by guarantee who qualifies under Tier 2](#)

2

[Next](#)

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Enter large proprietary company details

**Note:** Don't include symbols, commas, or decimal points when entering the following values.

1. Enter the **consolidated revenue** of the large proprietary company and the entities it controls.
2. Enter the value of the **consolidated gross assets** of the large proprietary company and the entities that it controls.
3. Enter how many **people are employed** by the large proprietary company and the entities it controls.
4. Enter the **number of members** the large proprietary company has.
5. Select **Next** to continue.



## Form 388

Reason for lodgement

### Proprietary

#### company details

- Financial year date
- Auditor's report
- Confirm attachment
- Certification
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## Details of large proprietary company Form 388

If the company is a large proprietary company that is not a disclosing entity, please complete the following information as at the end of the financial year for which the financial statements relate:

What is the consolidated revenue of the large proprietary company and the entities that it controls?

1

What is the value of the consolidated gross assets of the large proprietary company and the entities that it controls?

2

How many employees are employed by the large proprietary company and the entities that it controls?

3

How many members does the large proprietary company have?

4

5

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The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Enter the financial year start and end dates

1. If the company has lodged a Form 388 for a previous financial year, you will be able to **select the financial year** to which this Form 388 applies from the drop-down list, or
2. If this is the first Form 388 lodged by this company, you will have to enter the new **financial year end date** in the text field.
3. Select **Next** to continue.



## Form 388

- ✓ Reason for lodgement
- ▶ **Financial year date**
- Auditor's report
- Confirm attachment
- Certification
- Capacity
- Submit

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## Financial year start and end dates Form 388

Which financial year are the accounts for?

1

If the above date does not correspond with the entity end of financial year, you can change your financial year-end date under the provisions of Section 323D of the *Corporations Act 2001* (the Act). For further details on financial year end dates please see [Information sheet 17 – Changing a financial year](#).

If applicable, please enter the new financial year end date?

2  (DD-MM-YYYY)

3 [Next](#)

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Enter auditor's report details

1. Select **Yes** or **No** to confirm if the financial statements were audited.
2. Select **Next** to continue.

**Note:** this guide follows the example of selecting **Yes** to this question.



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**Form Manager**  
Company Officeholders

## Form 388

✓ [Reason for lodgement](#)

✓ [Financial year date](#)

▶ **Auditor's report**

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**Reference:** 12345678

## Auditor's report Form 388

Were the financial statements audited?

**1**  Yes  
 No

**2**

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## Enter auditor's report details

1. Select **Yes** or **No** to confirm if the opinion/conclusion in the report was modified.
2. Select **Yes** or **No** to confirm if the report contains an Emphasis of Matter and/or Other Matter paragraph.
3. Select **Next** to continue.

**Note:** this guide follows the example of selecting **No** to both of these questions.



### Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report

#### ▶ Auditor's report

##### detail

- Auditors
- Confirm attachment
- Certification
- Capacity
- Submit

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Reference: 12345678

### Auditor's report Form 388

Is the opinion/conclusion in the report:

**1** Modified? (The opinion/conclusion in the report is qualified, adverse or disclaimed)

Yes  No

**2** Does the report contain an Emphasis of Matter and/or Other Matter paragraph?

Yes  No

**3** [Next](#)

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Review details of current auditor/s

1. Review the details of the **current auditor/s**.

**Note:** If this screen does not appear, this company does not have an auditor appointed. Go to **page 12**.

From this point you can:

2. appoint a new auditor (go to **page 11**), or
3. cease or replace an auditor (go to **page 19**), or
4. change address for an auditor (go to **page 17**), or
5. Select **Next** to continue if no changes are required (and go to **page 23**).



## Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
  - ✓ Auditor's report detail
- ▶ **Auditors**
  - Confirm attachment
  - Certification
  - Capacity
  - Submit

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**Company:** EXAMPLE COMPANY PTY LTD ACN 000 000 000  
**Reference:** 12345678

## Details of current auditor(s) Form 388

1	Name	Address	Date of appointment	4
	EXAMPLE AUDITOR PTY LTD	14-22 Grey Street Traralgon VIC 3844	30-03-2017	<a href="#">CHANGE ADDRESS</a>

[How to appoint a new auditor](#) 2  
[How to cease or replace an auditor](#) 3

5 [Next](#)

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Appoint a new auditor

1. Select whether you want to **appoint a second auditor** or **replace your existing auditor**.

**Note:** you can only appoint a second auditor if the date of appointment of the second auditor is the same as the existing auditor ASIC has recorded on the register.

2. Select **Next** to continue and go to **page 12** if you selected to appoint a second auditor, or **page 19** if you selected to replace your existing auditor.



## Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
- ✓ Auditor's report detail
- ✓ Auditors
  - ▶ **Appoint option**
  - Confirm attachment
  - Certification
  - Capacity
  - Submit

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## Appoint new auditor Form 388

ASIC records show that you currently have an auditor appointed to your company.

Do you want to either

- 1**  appoint a second auditor  
 replace your existing auditor

[Cancel](#)

**2**

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## Enter new auditor details

1. Enter the **date of appointment**.
2. Select the **type of auditor** you wish to appoint.
3. Select **Next** to continue.

**Note:** If you selected to appoint:

- **'Auditor-General'**, go to **page 13**, or
- **'An ASIC registered auditor'**, go to **page 14**, or
- **'A firm of auditors'**, go to **page 15**.



### Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
- ✓ Auditor's report detail
- ✓ Auditors
  - ▶ **Add Auditor - type**
  - Auditor detail
  - Auditor Address
  - Confirm attachment
  - Certification
  - Capacity
  - Submit

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Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000  
Reference: 12345678

### Details of auditor of financial statements Form 388

Date of appointment  (DD-MM-YYYY) **1**

Type of auditor you wish to appoint

- 2**
- Auditor-General
  - An ASIC registered auditor
  - A firm of auditors

[Cancel](#)

**3**

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## Provide Auditor-General details

1. Select an **Auditor-General** from the drop-down list.
2. Select **Next** to continue and go to **page 17**.



### Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
  - ✓ Auditor's report detail
- ✓ Auditors
  - ✓ Add Auditor - type
  - ▶ **Auditor detail**
    - Auditor Address
    - Confirm attachment
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### Details of auditor of financial statements Form 388

Auditor-General

**1** -- Select the following --

[Cancel](#)

**2**

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# Provide ASIC registered auditor details

1. Enter the **ASIC registered auditor number**.
2. Select **Next** to continue and go to **page 17**.



## Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
  - ✓ Auditor's report detail
- ✓ Auditors
  - ✓ Add Auditor - type
  - ▶ **Auditor detail**
    - Auditor Address
    - Confirm attachment
    - Certification
    - Capacity
    - Submit

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## Details of auditor of financial statements Form 388

ASIC registered auditor number (individual or authorised audit company)

**1**

[Auditor Number Inquiry](#)

[Cancel](#)

**2**

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## Provide firm of auditor details

1. Enter the **business name** of the firm of auditors.
2. Select **Next** to continue.



### Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
  - ✓ Auditor's report detail
- ✓ Auditors
  - ✓ Add Auditor - type
  - ▶ **Auditor detail**
    - Auditor Address
    - Confirm attachment
    - Certification
    - Capacity
    - Submit

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### Details of auditor of financial statements Form 388

Business Name

1

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# Business name search

1. Select the correct **business name** from the list.
2. Select **Next** to continue.



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- [Auditor's report](#)
  - [Auditor's report detail](#)
- [Auditors](#)
  - [Add Auditor - type](#)
  - [Auditor detail](#)
- [Select business](#)

**Name**

- [→ Auditor Address](#)
- [→ Confirm attachment](#)
- [→ Certification](#)
- [→ Capacity](#)
- [→ Submit](#)

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---

**Business name search Form 388**

Select a business name:

Select Business name	State name and number	ABN	Address
<input checked="" type="radio"/> Example Business Name 1	ACT 00000		Canberra Airport ACT
<input type="radio"/> Example Business Name 2	VIC 00000		Melbourne VIC
<input type="radio"/> Example Business Name 3	NT 00000		Darwin NT
<input type="radio"/> Example Business Name 4	SA 00000		Adelaide SA
<input type="radio"/> Example Business Name 5	NSW 00000		Sydney NSW
<input type="radio"/> Example Business Name 6	WA 00000		Perth WA
<input type="radio"/> Example Business Name 7	TAS 00000		Launceston TAS
<input type="radio"/> Example Business Name 8	QLD 00000		Brisbane City QLD

[Cancel](#)
**2**
[Next](#)

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# Provide auditor details

1. Enter or review the auditor **address details**.
2. Select **Next** to continue when you are satisfied the address details are correct.



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- ✓ Financial year date
- ✓ Auditor's report
- ✓ Auditor's report detail
- ✓ Auditors
- ✓ Add Auditor - type
- ✓ Auditor detail
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**Company:** EXAMPLE COMPANY PTY LTD ACN 000 000 000  
**Reference:** 12345678

## Address of appointed auditor Form 388

Name : Example Business Name 1

### Address

Enter address information starting on the first line.  
Foreign addresses should be formatted using your local conventions.

1   
  
  
Country

[Cancel](#)

2

[Next](#)

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Review auditor details

1. Review the **auditor details**. If you appointed a second auditor, both would now appear in the list.

From this point you can:

2. Appoint a new auditor (go back to **page 11**), or
3. Change any of the information that is displayed, or
4. Select **Next** to continue if no further changes are required, and go to **page 23**.



## Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
- ✓ Auditor's report detail

### Auditors

- Confirm attachment
- Certification
- Capacity
- Submit

[Print form](#)

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**Company:** EXAMPLE COMPANY PTY LTD ACN 000 000 000  
**Reference:** 12345678

## Details of current auditor(s) Form 388

Name	Address	Date of appointment	
EXAMPLE AUDITOR	14-22 Grey Street	30-03-2017	<a href="#">CHANGE ADDRESS</a>
<b>1</b> PTY LTD	Traralgon VIC 3844		

[How to appoint a new auditor](#) **2**

[How to cease or replace an auditor](#)

**4**

[Next](#)

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

## Cease or replace an auditor

1. Select the **reason** why there is an auditor vacancy.
2. Select **Next** to continue.

**Note:** If the auditor resigned or was removed by the company, go to **page 20**.

If the auditor has otherwise ceased, go to **page 21**.



### Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
- ✓ Auditor's report detail
- ✓ Auditors
  - ▶ **Cease type**
  - Cease details
  - Confirm attachment
  - Certification
  - Capacity
  - Submit

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Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000  
Reference: 12345678

### Auditor vacancy Form 388

*To appoint a new auditor there must be a vacancy for an auditor. However, ASIC records show that you currently have an auditor appointed to your company. ASIC is unable to record the details of the new auditor until the current auditor has been ceased.*

If there is a vacancy for an auditor select one of the following

- 1**  The auditor resigned or was removed by the company  
 The auditor has otherwise ceased

[Cancel](#)

**2**

[Next](#)

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The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Resignation/ removal of auditor details

1. Select **Yes** to acknowledge that you have read the information about how to correctly change the auditor details.
2. Enter the **ASIC registered auditor number**.
3. Enter the ASIC registered auditor's:
  - **given and family names**, or
  - **company name and ACN**, or
  - **firm name**.
4. Enter the **auditor address details**.
5. Select **Next** to continue and go to **page 22**.

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

[How to lodge financial statements and reports with ASIC](#)

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ASIC

**Form Manager**  
Company Officeholders

## Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
  - ✓ Auditor's report detail
- ✓ Auditors
  - ✓ Cease type
    - ▶ **Cease details**
    - Confirm attachment
    - Certification
    - Capacity
    - Submit

[Print form](#)

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**Company:** EXAMPLE COMPANY PTY LTD ACN 000 000 000  
**Reference:** 12345678

## Resigned/Removed auditor details Form 388

### Resignation

The company is required to lodge a [Form 315 Notification of resignation, removal or cessation of auditor](#) within 14 days of the receipt of the notice from the auditor.

NOTE: If the company holds an Australian financial services licence, the auditor is required to obtain ASIC consent prior to resigning from office.

Refer to [Information Sheet \(INFO 65\) Resignation of an auditor under the Corporations Act 2001 and s327\(5\)](#) of the Corporations Act 2001.

### Removal

A company may remove an auditor by a resolution at a general meeting; a copy of the notice of intention to remove must be lodged.

Refer to [Information Sheet \(INFO 62\) Removal of an auditor under the Corporations Act 2001](#) and [Form 315 Notification of resignation, removal or cessation of auditor](#) and s329 Corporations Act 2001.

### Continue lodging Form 388

You can continue to lodge Form 388. However, you are still required to correctly change your auditor details as outlined above. The information you enter on this screen about your current auditor will not be recorded on our register.

I acknowledge that I have read the information about how to correctly change the auditor details.

Yes

Enter the details of the auditor of your financial statements. **1**

**2** ASIC Registered Auditor Number

**3** Given names

Family name

Or

Company Name

ABN/ACN

Or

Firm Name

### Address

Enter address information starting on the first line.

Foreign addresses should be formatted using your local conventions.

Country **Australia**

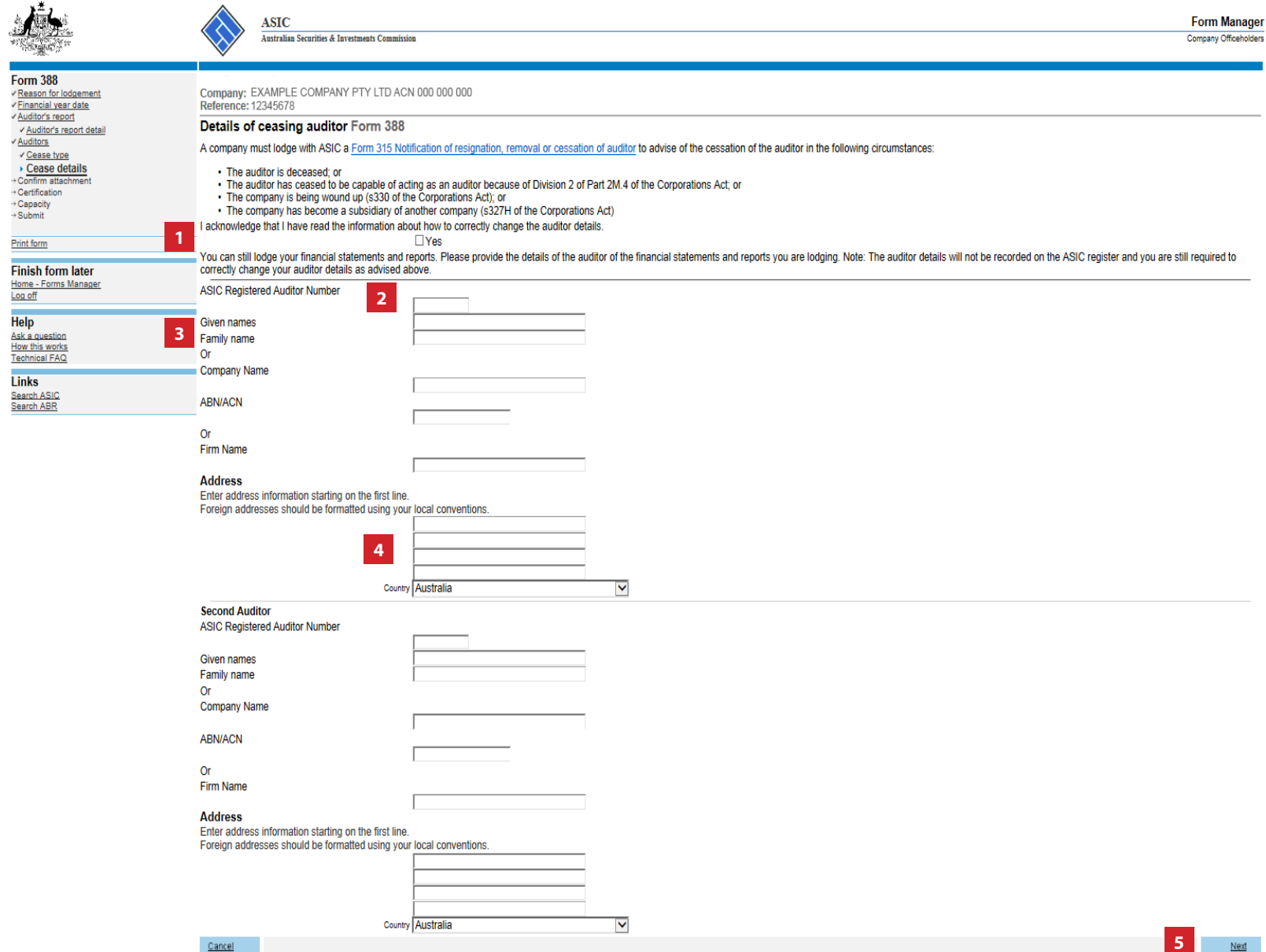
[Cancel](#)

**5**

[Next](#)

# Details of ceasing auditor

1. Select **Yes** to acknowledge when you have read the information about how to correctly change the auditor details.
2. Enter the **ASIC registered auditor number**.
3. Enter the ASIC registered auditor's:
  - **given and family names**, or
  - **company name and ACN**, or
  - **firm name**.
4. Enter the **auditor address details**.
5. Select **Next** to continue.



**Form 388**  
[Reason for lodgement](#)  
[Financial year date](#)  
[Auditor's report](#)  
[Auditor's report detail](#)  
[Auditors](#)  
[Cease type](#)  
**➤ Cease details**  
[Confirm attachment](#)  
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[Capacity](#)  
[Submit](#)

Print form **1**

**Finish form later**  
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Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000  
 Reference: 12345678

**Details of ceasing auditor Form 388**

A company must lodge with ASIC a [Form 315 Notification of resignation, removal or cessation of auditor](#) to advise of the cessation of the auditor in the following circumstances:

- The auditor is deceased; or
- The auditor has ceased to be capable of acting as an auditor because of Division 2 of Part 2M.4 of the Corporations Act; or
- The company is being wound up (s330 of the Corporations Act); or
- The company has become a subsidiary of another company (s327H of the Corporations Act)

I acknowledge that I have read the information about how to correctly change the auditor details.  
 Yes

You can still lodge your financial statements and reports. Please provide the details of the auditor of the financial statements and reports you are lodging. Note: The auditor details will not be recorded on the ASIC register and you are still required to correctly change your auditor details as advised above.

ASIC Registered Auditor Number **2**

Given names  
 Family name  
 Or  
 Company Name

ABN/ACN

Or  
 Firm Name

**Address**  
 Enter address information starting on the first line.  
 Foreign addresses should be formatted using your local conventions.

**4**

Country **Australia**

**Second Auditor**  
 ASIC Registered Auditor Number

Given names  
 Family name  
 Or  
 Company Name

ABN/ACN

Or  
 Firm Name

**Address**  
 Enter address information starting on the first line.  
 Foreign addresses should be formatted using your local conventions.

Country **Australia**

Cancel **5** Next

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Review auditor details

**Note:** ensure you read the note that advises the auditor details will not be recorded on the ASIC register.

1. Review the details of the auditor of financial statements.
2. Select **Change** or **Undo** to take you to a previous screen, where needed.
3. If the information is correct, select **Next** to continue.



## Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
- ✓ Auditor's report detail

### Auditors

- Confirm attachment
- Certification
- Capacity
- Submit

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**Company:** EXAMPLE COMPANY PTY LTD ACN 000 000 000  
**Reference:** 12345678

## Details of current auditor(s) Form 388

1 Name	Address	Date of appointment	2 CHANGE ADDRESS
EXAMPLE AUDITOR PTY LTD	14-22 Grey Street Traralgon VIC 3844	30-03-2017	

[How to appoint a new auditor](#)

[How to cease or replace an auditor](#)

3 [Next](#)

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Provide attachment

1. Read the requirements for providing attachments to ASIC.
2. Select **Browse** to find the relevant attachment.

**Note:** the choose file window will display. Choose the appropriate file and select **Open**.

3. The pathname field for the file will now be populated. Enter a **Description of Document**.
4. Select **Next** to continue.



**Form 388**  
 ✓ Reason for lodgement  
 ✓ Financial year date  
 ✓ Auditor's report  
 ✓ Auditor's report detail  
 ✓ Auditors  
 → Confirm attachment  
 ▶ **Attachments**  
 → Certification  
 → Capacity  
 → Submit

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**Company:** EXAMPLE COMPANY PTY LTD ACN 000 000 000  
**Reference:** 12345678

## Attachments Form 388

Set out below are the attachments you need to lodge

A maximum of five (5) attachments can be added

You can only attach documents in tif, pdf & rtf format.

For security reasons, we do reject PDF documents containing encrypted data, active content (e.g. JavaScript, PostScript), external references, and PDF documents with attached objects or executables. Ensure that attachments do not contain any active content prior to attaching.

If you require further instructions, please refer to the [Technical FAQ](#).

- Financial statements for the year (as required by s295(2) and accounting standards):

Statement of comprehensive income, may include a separate income statement for the year

Statement of financial position (formerly Balance sheet) as at the end of the year

Statement of cash flows for the year

Statement of changes in equity for the year

Or, if required by accounting standards – the consolidated statements of comprehensive income/income statement, financial position, cash flows and changes in equity.

- Notes to financial statements (see s295(3)):

Disclosures required by the regulations, and

Notes required by the accounting standards, and

Any other information necessary to give a true and fair view (see s297).

- The signed directors' declaration about the statements and notes (see s295(4))

- The signed directors' report for the year, including the copy of the auditor's or reviewer's independence declaration (see s298 to 300A).

- Signed auditor's report or, where applicable, reviewer's report (see s301, s307 to s308).

- Concise report (if any) (see s319)

*Note: The maximum size of each attachment to this page is 10.0 MB(s).*

Description of Document	Pathname
<input type="text"/>	<input type="text"/> <input type="button" value="Browse..."/>

**3**

**2**

**4**

[Next](#)

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Confirm attachments

From this point you can:

1. Select **View** to open the file in a new window, or
2. Remove the listed file (you will automatically return to **page 23** to add another file), or
3. Add more attachments (and return to **page 23**), or
4. If no further additions or changes are required, select **Next** to continue.

**Note:** For security reasons, we will reject any attached documents containing active content.

Active Content is any type of non-standard text or content that causes additional functions within a document, such as opening an external webpage.

Examples of active content include:

- encrypted data
- JavaScript or PostScript
- external references
- attached objects or executables

If you require assistance to remove active content, we recommend you seek IT advice.

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

[How to lodge financial statements and reports with ASIC](#)



**Form 388**

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- ▶ [Confirm attachment](#)
  - Certification
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---

**Confirm attachment(s) Form 388**

*If you require further instructions, please refer to the Technical FAQ.*

File name	Document	Size	File type	2	REMOVE	VIEW	1
Example Attachment.pdf	Example Attachment	607 KB	PDF				

[Add more attachments](#) 3

4 [Next](#)



# Certify the attachment

1. Select **Yes** to certify the attachments are a true copy of the original reports.
2. Select **Next** to continue.



## Form 388

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
  - ✓ Auditor's report detail
- ✓ Auditors
- ✓ Confirm attachment
- ▶ **Certification**
- Capacity
- Submit

[Print form](#)

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Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000  
Reference: 12345678

## Certification Form 388

I certify that the attached documents are a true copy of the original reports required to be lodged under section 319 of the Corporations Act 2001.

**1**  Yes

**2** [Next](#)

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## Confirm your capacity

1. Select the **capacity** in which you are lodging the form.
2. Select **Yes** to certify the information in the form is true and complete, and lodged on behalf of the company.
3. Select **Next** to continue.



### Form 388

- ✓ [Reason for lodgement](#)
- ✓ [Financial year date](#)
- ✓ [Auditor's report](#)
  - ✓ [Auditor's report detail](#)
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Company: EXAMPLE COMPANY PTY LTD.ACN 000 000 000  
Reference:12345678

### Capacity Form 388

Select the capacity in which you are lodging the form

- 1**  Director  
 Secretary

I certify that the information in this form is true and complete and that I am lodging these reports as, or on behalf of, the company.

- 2**  Yes

**3**

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# Make the declaration

1. Select **Yes** to complete the declaration when you are satisfied the document is being lodged within the terms and conditions of ASIC's Electronic Lodgement Protocol.
2. Select **Submit** to lodge the form with ASIC.



**Form 388**

- ✓ Reason for lodgement
- ✓ Financial year date
- ✓ Auditor's report
  - ✓ Auditor's report detail
- ✓ Auditors
- ✓ Confirm attachment
- ✓ Certification
- ✓ Capacity
- ▶ **Submit**

[Print form](#)

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Reference: 12345678

You have now prepared your form. You can review the contents of your form by using the menu or by printing the form.

You must **submit** the form to **ASIC to have it lodged.**

### Submit Now

When you submit this form it will be checked for discrepancies.

If any discrepancies are found, you will be provided with a list describing the discrepancies. You will need to correct and resubmit the form. The form will continue to appear on your "Form in progress" tray.

If there are no discrepancies, your form will be automatically submitted for lodgement.

### Declaration

I declare that this form is submitted under the terms and conditions of the ASIC Electronic Lodgement Protocol.

**1**  Yes  No

**2** [Submit](#)

### Notes:

- The lodgement process is not instantaneous – it may take some time to process.
- If the form is accepted by ASIC, it will appear in 'forms submitted'.
- If the form is not accepted, it will appear in 'forms in progress'. You will need to select it and correct the errors, before resubmitting the form.

The screens and data pictured in this guide are examples only. Actual screens can have minor differences in text and layout.

# Confirmation of form submission

This screen confirms your document was submitted to ASIC.

1. Select **Next** to continue.

**Note:**

Occasionally, the system may present an additional form submission screen at this point. If this is the case, continue to select **Next** to finalise this transaction.



**Form 388**

**Confirmation**

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## Confirmation of Form Submission

Your document was submitted for validation to ASIC on 11/09/2017 at 14:54:24.

1

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# Statutory fees advice

This screen informs you whether or not any fees are payable.

1. If fees are payable, select **Print** to print your invoice. A new browser window opens with your invoice in PDF format. From here you can:
  - **print** the invoice, and/or
  - **save** the invoice PDF file to print later.
2. Select **Next** to finalise this transaction.



## Form 388

✓ [Confirmation](#)

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Company: EXAMPLE COMPANY PTY LTD ACN 000 000 000  
Reference: 12345678

## Statutory Fees Advice

Your form has been accepted by ASIC on 11/09/2017 at 14:54:24

Invoice Amount: \$323.00

You **must** now print your Invoice.

Print the invoice by clicking on the "Print" button. The eLodgement system will prepare a print file in Adobe PDF format and load this into a new browser window. You can then print the invoice using the Adobe toolbar. You can also save the file for your own records if you wish. You must have Adobe Reader Version 4 or higher to print this form.

1

PRINT

## Lodgement Confirmation

If you wish to keep a record of your lodgement click the 'Document Acknowledgement' button. This will create an Adobe PDF in a new window, where you can print or save the details of this lodgement. You must have Adobe Reader Version 4 or higher to view and print this document.

DOCUMENT ACKNOWLEDGEMENT

2

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