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# Singapore Chief Executive Officer (CEO) Disclosure Requirement

The Accounting and Corporate Regulatory Authority ("ACRA") has introduced a new disclosure requirement relating to a company's Chief Executive Officer ("CEO") as part of the Annual Return filing process.

With effect from 20 October 2026, an additional question has been added into ACRA's Annual Return filing, requiring the person filing the Annual Return to indicate whether there are any individuals performing the role of CEO in the company.

Companies should ensure that the information maintained with ACRA remains accurate and up-to-date. This includes information relating to directors, company secretaries, shareholders, auditors and, where applicable, the CEO of the company.

The new requirement forms part of the wider regulatory efforts to enhance the accuracy and reliability of corporate information maintained by ACRA, while promoting greater transparency regarding the individuals responsible for managing companies.

## 1. Background of the New Requirement

Under the revised filing framework, companies are required to indicate whether there is any individual performing the role of CEO of the company when filing their Annual Return.

Where an individual performs the role of CEO, the company should ensure that the individual's appointment and particulars are properly recorded and maintained with ACRA.

This requirement complements the existing obligations to maintain accurate corporate information relating to:

(1) Directors;
(2) Company secretaries;
(3) Chief Executive Officers;
(4) Auditors (where applicable);
(5) Shareholders and members; and
(6) Registered office details.

Through this new disclosure requirement, ACRA seeks to improve the completeness of information available in the corporate register and facilitate the identification of individuals undertaking executive management responsibilities within companies.

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## 2. Who Is Considered a CEO?

For the purposes of the CEO disclosure requirement, an individual may be regarded as a CEO if they work for or act on behalf of the company and are primarily responsible for managing and conducting all or part of the company's business.

Importantly, an individual may fall within the scope of this requirement even if they do not formally hold the title of "Chief Executive Officer".

Companies should therefore consider the individual's actual responsibilities, authority and involvement in the management of the company's business, rather than relying solely on their official job title or designation.

## 3. CEO Disclosure Requirement

As part of the Annual Return filing process, companies will need to confirm whether there are any individuals performing the role of CEO in the company.

Where a CEO has been appointed, companies should ensure that the CEO's particulars are properly maintained and updated with ACRA.

The disclosure requirement applies regardless of whether the company is:

(1) Actively operating;
(2) Dormant;
(3) Under restructuring; or
(4) Preparing for striking off.

Where no individual performs the CEO role, the company should indicate accordingly in the Annual Return filing. Where an individual does perform the role, the relevant appointment and disclosure requirements should be addressed.

## 4. Identifying the CEO

When determining whether an individual performs the role of CEO, companies should consider the following factors, whether the individual:

(1) Has primary responsibility for the management of the business;
(2) Has authority over the company's day-to-day operations;
(3) Reports directly to the board of directors;
(4) Makes significant business decisions; or
(5) Exercises executive management functions.

These factors are intended as practical considerations rather than a checklist of mandatory conditions. The assessment should ultimately reflect the individual's actual functions and responsibilities.

For owner-managed companies, the CEO may also be a director and shareholder of the company. Similarly, a Managing Director or General Manager may be regarded as performing the CEO role where their responsibilities meet the relevant criteria, notwithstanding their different formal designation.

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**Important Notice**

If the company and its officers in default may be liable on conviction, they may be fined up to S$5,000, and in the case of a continuing offence, to a further fine for every day during which the offence continues after conviction.

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