

Checklist for preparing s209 notices¹

If your company is electing not to send hard copies of annual reports and half-year reports to all shareholders, then the following checklist may assist you in complying with the requirements of the Companies Act 1993 and NZX Main Board Listing Rules (LRs).

Section	Requirement	Comply?
Contents of s209 notice		
S209(1)	Have you sent your notice at least 20 working days before your AGM?	<input type="checkbox"/>
s209(3)	Does your notice contain a statement to the effect that:	<input type="checkbox"/>
(a)	the shareholder has a right to receive from the company, free of charge, a copy of the annual report if the shareholder, within 15 working days of receiving the notice, makes a request to the company to receive a copy of the annual report?	<input type="checkbox"/>
(b),(c)	the shareholder can obtain, and how the shareholder can obtain, a copy of the annual report by electronic means (e.g. from a specified website address)? (note that under s209B(1)(b) the manner described must allow a copy of the annual report to be readily accessible so as to be usable for subsequent reference)	<input type="checkbox"/>
(d)	the Board has not prepared, in relation to the same accounting period as the annual report, a concise annual report or, if a concise annual report has been prepared, does your notice contain the statements set out below?	<input type="checkbox"/>
LR10.4.4	Does your notice explicitly state that it applies to your next half-year report under the NZX Listing Rules? <ul style="list-style-type: none"> If yes, an election to receive a hard copy applies to both annual reports and half-year reports. If no, you must send a separate s209 notice at the time your half-year report is finalised, and elections to receive hard copies at that time will only apply to that half-year report. 	<input type="checkbox"/>
Availability of reports electronically		
209B(1)	At the date the notice is sent, is the annual report available electronically (i.e. on your website)? It must be available in this manner at all reasonable times from the date the notice is sent until the date the notice is sent the following year.	<input type="checkbox"/>
Requirement to send hard copies		
s209A(1)	If a shareholder requests a copy of the annual report within 15 working days of receiving a notice, have you sent, as soon as practicable and free of charge, a copy of the annual report to the shareholder?	<input type="checkbox"/>
s209A(2)	If a shareholder makes a request to receive a hard copy of the annual report:	
(a)	have you treated the request as a request by the shareholder to be sent a hard copy of the annual report each year (and the half-year report, if your notice applied to half-year reports)?	<input type="checkbox"/>
(b)	have you organised to send to that shareholder a hard copy of the annual report (and half-year report, if your notice applied to half-year reports) each year until the request is revoked?	<input type="checkbox"/>

Requirements for concise annual reports (if one is being prepared)		
s209(5),(6)	If you are preparing a concise annual report, does it include the information set out in sections 209(5) and 209(6) of the Companies Act?	<input type="checkbox"/>
s209(3)(d)	Does your s209 notice contain a statement that:	<input type="checkbox"/>
(i)	the Board has prepared, in relation to the same accounting period as the annual report, a concise annual report, and the shareholder has a right to receive from the company, free of charge, a copy of the concise annual report if the shareholder, within 15 working days of receiving the notice, makes a request to the company to receive a copy of the concise annual report; and	<input type="checkbox"/>
(ii), (iii)	the shareholder can obtain, and how the shareholder can obtain, a copy of the concise annual report by electronic means (e.g. from a specified website address)? (note that under s209B(2)(b) the manner described must allow a copy of the annual report to be readily accessible so as to be usable for subsequent reference)	<input type="checkbox"/>
LR10.4.4	Where your notice specifically states that it applies to the next half-year report under the NZX Main Board Listing Rules, have you treated an election to receive a concise annual report as an election to receive a hard copy of the half-year report?	<input type="checkbox"/>
s209B(2)	At the date the notice is sent, is the concise annual report available electronically (i.e. on your website)? It must be available in this manner at all reasonable times from the date the notice is sent until the date the notice is sent the following year.	<input type="checkbox"/>
s209A(3),(4)	If a shareholder has requested a hard copy within 15 working days of receiving the notice, have you sent a copy to the shareholder, free of charge, as soon as reasonably practicable after receiving the request?	<input type="checkbox"/>

1. This document is intended to provide general guidance only. It does not constitute legal advice, and should not be relied upon as such. No liability is accepted for use of or reliance upon this document.