

Company records

189 Company records

- (1) Subject to subsection (3) and to [section 88](#) and [section 195](#), a company must keep the following documents at its registered office:
 - (a) the constitution of the company:
 - (b) minutes of all meetings and resolutions of shareholders within the last 7 years:
 - (c) an interests register:
 - (d) minutes of all meetings and resolutions of directors and directors' committees within the last 7 years:
 - (e) certificates given by directors under this Act within the last 7 years:
 - (f) the full names and addresses of the current directors:
 - (g) copies of all written communications to all shareholders or all holders of the same class of shares during the last 7 years, including annual reports made under [section 208](#):
 - (h) copies of all financial statements and group financial statements required to be completed by this Act or the Financial Reporting Act 1993 for the last 7 completed accounting periods of the company:
 - (i) the accounting records required by [section 194](#) for the current accounting period and for the last 7 completed accounting periods of the company:
 - (j) the share register.
- (2) The references in paragraphs (b), (d), (e), and (g) of subsection (1) to 7 years and the references in paragraphs (h) and (i) of that subsection to 7 completed accounting periods include such lesser periods as the Registrar may approve by notice in writing to the company.
- (3) The records referred to in paragraphs (a) to (i) of subsection (1) may be kept at a place in New Zealand, notice of which is given to the Registrar in accordance with subsection (4).
- (4) If any records are not kept at the registered office of the company, or the place at which they are kept is changed, the company must ensure that within 10 working days of their first being kept elsewhere or moved, as the case may be, notice is given to the Registrar for registration of the places where the records are kept.
- (5) If a company fails to comply with subsection (1) or subsection (4),—
 - (a) the company commits an offence and is liable on conviction to the penalty set out in [section 373\(2\)](#):
 - (b) every director of the company commits an offence and is liable on conviction to the penalty set out in [section 374\(2\)](#).