



# FINANCIAL STATEMENTS (CONT.)

Category	Type of entity	Receive client funds / premiums?	Type of financials
I	Sole proprietor	No	Income statement & Balance sheet only
I	Sole proprietor	Yes	Audited financials
I	CC	No	Financials prepared by an accounting officer
I	CC	Yes	Audited financials
I	Company	No	Same requirements as Companies Act
I	Company	Yes	Audited financials
II	All	N/a	Audited financials
IIA	All	N/a	Audited financials
III	All	N/a	Audited financials
IV	All	N/a	Audited financials