

ADVISORY ON THE FILING OF ANNUAL FINANCIAL STATEMENTS

PAGE NO.

SEC MEMORANDUM CIRCULAR NO. 1
SERIES OF 2023 DATED FEBRUARY 27, 2023
Extension of Deadline for the 2023 Filing of Annual
Financial Statements

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SEC Memorandum Circular No. 01
Series of 2023
Dated February 27, 2023

ADVISORY

Extension of Deadline for the 2023 Filing of Annual Financial Statements

<i>Instruction</i>	All corporations whose calendar year ended on 31 December 2022 shall file their Audited Financial Statements (“AFS”) through the SEC Electronic and Filing Submission Tool (eFAST) depending on the last numerical digit of their SEC registration or license numbers.													
<i>Revised Filing Schedules</i>	<table border="1"> <thead> <tr> <th data-bbox="516 787 930 856">Revised Filing Schedules</th> <th data-bbox="930 787 1412 856">Last Digits of SEC Registration/License Number</th> </tr> </thead> <tbody> <tr> <td data-bbox="516 856 930 898">May 29, 30, 31, June 1, 2</td> <td data-bbox="930 856 1412 898">1 and 2</td> </tr> <tr> <td data-bbox="516 898 930 940">June 5, 6, 7, 8, 9</td> <td data-bbox="930 898 1412 940">3 and 4</td> </tr> <tr> <td data-bbox="516 940 930 982">June 13, 14, 15, 16</td> <td data-bbox="930 940 1412 982">5 and 6</td> </tr> <tr> <td data-bbox="516 982 930 1024">June 19, 20, 21, 22, 23</td> <td data-bbox="930 982 1412 1024">7 and 8</td> </tr> <tr> <td data-bbox="516 1024 930 1066">June 26, 27, 29, 30</td> <td data-bbox="930 1024 1412 1066">9 and 0</td> </tr> </tbody> </table>	Revised Filing Schedules	Last Digits of SEC Registration/License Number	May 29, 30, 31, June 1, 2	1 and 2	June 5, 6, 7, 8, 9	3 and 4	June 13, 14, 15, 16	5 and 6	June 19, 20, 21, 22, 23	7 and 8	June 26, 27, 29, 30	9 and 0	
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<i>Late filings or submission</i>	<ol style="list-style-type: none"> <li data-bbox="573 1108 1089 1140">1. It shall be accepted starting 03 July 2023 <li data-bbox="573 1140 1414 1203">2. It shall be subject to penalties (computed from the date of the last day of filing as mentioned above) 													

Source: SEC Memorandum Circular No. 01 (Series of 2023) dated February 27, 2023