



NOTICE

TO: ALL COVERED CORPORATIONS

SUBJECT: EXTENSION OF THE DEADLINE FOR FILING OF 2025 ANNUAL FINANCIAL STATEMENTS (AFS)

DATE: APRIL 14, 2026

Pursuant to the approval of the Commission En Banc in its meeting held on 14 April 2026, and in light of the issuance by the Bureau of Internal Revenue (BIR) of Revenue Memorandum Circular (RMC) No. 30-2026 extending the deadline for the filing of the 2025 Annual Income Tax Returns (AITR) and its required attachments until 15 May 2026, the deadlines for the filing of the 2025 Annual Financial Statements (AFS) and related reportorial requirements of corporations with **fiscal year ending December 31, 2025** are **hereby extended**.

Accordingly, the filing deadlines prescribed under SEC Memorandum Circular No. 9, Series of 2026 are revised as follows:

| Revised Filing Schedule | | | |
|---|--|-------------------|----------------------|
| Reportorial Requirement | Covered Entities | Original Deadline | Extended Deadline |
| Audited Financial Statements (AFS) | All domestic and foreign corporations | May 29, 2026 | June 15, 2026 |
| SEC Form 52-AR, with AFS as attachment | Brokers and dealers | April 30, 2026 | May 15, 2026 |
| Annual Reports (SEC Form 17-A), with AFS as attachment | <ul style="list-style-type: none">• Issuers with securities listed on the PSE• Issuers with securities registered but not listed on the | April 15, 2026 | May 15, 2026 |

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|--|--|--|--|
| | PSE • Public companies • Other entities covered under Section 17.2 of the Securities Regulation Code (SRC) | | |
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All covered corporations are reminded to ensure that their Audited Financial Statements (AFS) submitted to the Commission are duly received by the Bureau of Internal Revenue (BIR), in accordance with existing rules and regulations.

For guidance and compliance.