



# NOTICE

TO : ALL CONCERNED

SUBJECT : EXTENSION OF PERIOD TO FILE THE GENERAL OR SPECIAL FORM FOR FINANCIAL STATEMENTS (GFFS OR SFFS) AND GUIDELINES ON SUBMISSION BY ELECTRONIC MAIL

DATE : 16 APRIL 2020

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## I. Extension of Period to File

This is to remind that, as provided in SEC Memorandum Circular (MC) No. 6, Series of 2006, the electronic format of the General Form for Financial Statements (GFFS) or Special Form for Financial Statements (SFFS) shall be submitted within thirty (30) days from the last day of submission of the Audited Financial Statements (AFS)

The Commission, on March 12, 2020, issued SEC MC No. 5, Series of 2020, extending the filing period for the AFS for the year ended 2019, as follows:

- (i) For companies doing domestic operations only: an extension of time until 30 June 2020; and
- (ii) For companies with domestic and foreign operations: an extension of time until 30 June 2020 or 60 days from the date of lifting of travel restrictions/ban by the concerned government authorities, whichever comes later.

Pursuant to SEC MC No. 5, Series of 2020, the filing period for the GFFS or SFFS is **deemed extended without penalty**.

## II. Guidelines on Submission by Electronic Mail

During the ECQ Period, the Economic Research and Training Department will accept electronic copies of the GFFS or SFFS submitted through electronic mail to **ertd\_gffs@sec.gov.ph**; provided, that all of the following required specifications are complied with:

- (i) **SEC MC No. 10, Series of 2020.** Section II (2) to Section II (6) of SEC MC No. 10, Series of 2020 [<http://www.sec.gov.ph/wp-content/uploads/2020/03/2020MCNo10.pdf>] should be complied with;
- (ii) **File Format.** The GFFS or SFFS should be in MS Excel format, while the Certification should be in Portable Document Format (PDF) preferably with Text Layer;
- (iii) **Email Subject Line.** The email subject line shall indicate the covering fiscal year and number of attached GFFS or SFFS.

Examples:

2019\_1  
2019\_20  
2018\_2  
2017\_5

- (iv) **File Name of Attachments.** Each GFFS/SFFS shall be named according to this format: *Fiscal year (yyyy)\_SEC registration number\_complete name of the corporation*

Examples:

2019\_0000012345\_ABC Corporation  
2018\_0000678910\_XYZ Holdings Incorporated

The file name of each Certification to be attached shall have the same format as the GFFS/SFFS, with the prefix "Cert."

Examples:

Cert\_2019\_0000012345\_ABC Corporation  
Cert\_2018\_0000678910\_XYZ Holdings Incorporated