

CLIENT ADVISORY BULLETIN NO. 2020-005-A (SEC Notices/Advisories)

May 5, 2020

Gentlemen/Mesdames,

We would like to take this opportunity to keep you informed of the issuances made by the **Securities and Exchange Commission (SEC)**, during the period of Enhanced Community Quarantine (ECQ), for your reference and guidance:

Issuance	Subject Matter	New Date/s
Notice¹ (23 April 2020)	The deadline for the submission of the <i>Integrated Annual Corporate Governance Report (I-ACGR)</i> , for all publicly-listed companies, is extended until 30 July 2020, without any need of request on the part of said entities.	July 30, 2020
Notice² (20 April 2020)	Publicly-listed companies and all other companies with registered securities under the MSRD's supervision that plan to hold its 2020 Annual Stockholders' Meeting (ASM), may cause the Notice of Meeting to be published, in the business section of two (2) newspapers of general circulation, in print and online format, for two (2) consecutive days, with the last publication of the Notice of Meeting, to be made no later than twenty-one (21) days prior to the scheduled ASM. The Notice of Meeting to be published must indicate the following: <ol style="list-style-type: none"> 1. Date, time and place of meeting and other information as may be required under the Revised Corporation Code, other issuances of the Commission or By-Laws of the corporation; and 2. Availability of an electronic copy of the Information Statement, Management Report, SEC Form 17A and other pertinent documents in the company's website and PSE Edge. 	N/A

¹ http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_IACGR-Deadline-Extension_15April2020_rev_CLEAN.pdf

² http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_re_ASM.pdf

Notice³ (16 April 2020)	All financing companies, lending companies and micro-finance NGOs are directed to extend the 30-day grace period to borrowers with payments due within the extended ECQ period, pursuant to Section 4(aa) of the Bayanihan To Heal As One Act and its IRR	
Notice⁴ (16 April 2020)	<ul style="list-style-type: none"> In light of the extension of the deadline for the filing of the Audited Financial Statements (AFS) for the year ended 2019, pursuant to MC No. 5, s. 2020, the period for filing of the General Form for Financial Statements (GFFS) or Special Form for Financial Statements (SFFS) is deemed extended without penalty. During the ECQ, electronic copies of the GFFS or the SFFS may be submitted by e-mail to ertd_gffs@sec.gov.ph, subject to the following specifications: <ol style="list-style-type: none"> Section II (2) to (6) of SEC MC No. 10, s. 2020 should be complied with; The GFFS or SFFS should be in MS Excel format, while the Certification should be in PDF; The e-mail subject line shall indicate the covering fiscal year and number of attached GFFS or SFFS; Each GFFS or SFFS shall be named as follows – <i>Fiscal Year_SEC Registration Number_Complete Name of Corporation</i>; The Certification to attached shall be named as follows – <i>Cert_Fiscal Year_SEC Registration Number_Complete Name of Corporation</i> 	
Notice⁵ (8 April 2020)	Summarizes the guidelines, specifications and procedures on the alternative modes of filing of reports and other documents with the SEC ⁶	N/A
Notice⁷ (8 April 2020)	Creation of an online registration system to facilitate application for registration of One Person Corporations (OPC) and corporations with two (2) to four (4) incorporators. If application is approved, registration fees must be paid as well as duly-signed and notarized hard copies of the registration documents submitted to the concerned SEC Office within thirty (30) days from the lifting of the ECQ.	Payment of fees and submission of documents within 30 days from lifting of the ECQ

³ http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_Extension-of-Mandatory-Grace-Period-During-Extended-ECQ.pdf

⁴ http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_GFFS-and-SFFS-Submission-16April2020.pdf

⁵ http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_Summary-of-Guidelines-on-the-Filing-of-Reports-during-the-ECQ.pdf

⁶ Please refer to attached Annex “A”.

⁷ http://www.sec.gov.ph/wp-content/uploads/2020/04/2020NOTICE OPC_234RegSystem.pdf

<p>Notice⁸ (3 April 2020)</p>	<p>All publicly-listed companies and (PLC) and other companies with registered securities under MSRDR's supervision that want to avail of the extended period for filing SEC Form 17-A and 17-Q Reports, pursuant to SEC MC No. 5, s. 2020, need not file a written request for extension of time, but, instead, shall file the Special Disclosure Form (SEC Form 17-LC), not later than five (5) days before the regular filing deadline, by uploading the same via the PSE Edge (for PLCs) and email to msrd_covid19@sec.gov.ph (for other companies).</p>	<p>Not later than five (5) days before the regular filing deadline</p>
	<p>In lieu of filing an Affidavit of Postponement of the Annual Stockholders' Meeting, the concerned companies shall file a 17-C Report disclosing said postponement and attaching a Secretary's Certificate reciting the resolution of the Board of Directors postponing said meeting. The Report will be uploaded via the PSE Edge (for PLCs) and sent via email to msrd_covid19@sec.gov.ph (for other companies).</p>	<p>N/A</p>
<p>Notice⁹ (2 April 2020)</p>	<p>Implementing Rules and Regulations of Section 4(aa) of Republic Act No. 11469, otherwise known as the "Bayanihan to Heal as One Act" –</p> <ul style="list-style-type: none"> • Sec. 3.01 – all Covered Institutions¹⁰ shall implement a 30-day grace period for all loans with principal and/or interest falling due within the ECQ Period, without incurring interest on interest, penalties, fees and other charges. The 30-day grace period shall automatically be extended if the ECQ period is extended • Sec. 3.02 – all Covered Institutions shall not charge or apply interest on interest, fees and charges during the 30-day grace period to future payments/amortizations • Sec. 3.03 – Covered Institutions are prohibited from requiring their clients to waive the provisions of the "Bayanihan to Heal as One Act", including, the mandatory 30-day grace period. No waiver previously executed by borrowers covering payments falling due during the ECQ period shall be valid. 	<p>N/A</p>

⁸ http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_17-PLC-and-Postponement-of-ASM-FV.pdf

⁹ http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_Notify-to-the-Public_IRR-Bayanihan-Act-and-IRR-RA-11469.pdf

¹⁰ Section 2.01 (a) – "Covered Institutions" shall mean all lenders, including but not limited to banks, quasi-banks, non-stock savings and loan associations, credit card issuers, pawnshops and other credit granting financial institutions under the supervision of the Bangko Sentral ng Pilipinas (BSP), Securities and Exchange Commission (SEC), and Cooperative Development Authority (CDA), public or private, including the Government Service Insurance System, Social Security System and Pag-IBIG Fund

	<ul style="list-style-type: none"> • Secs. 4.01 and 4.02 – The mandatory 30-day grace period shall apply to all loans with principal and/or interest, falling due within the ECQ Period. • Sec. 5.01 – no additional DST shall be imposed as a consequence of the 30-day grace period. No DST shall further be imposed on credit extension and credit restructuring, micro-lending, including those obtained from pawnshops and extensions thereof during the ECQ Period. • Sec. 5.02 – the accrued interest for the 30-day grace period may be paid by the borrower on staggered basis over the remaining life of the loan. 	
Notice¹¹ (2 April 2020)	<p>The deadline for submission of the Mandatory Disclosure Form for Non-Stock Corporations is extended until 30 April 2020, or fifteen (15) days from the lifting of the travel restrictions and other measures to contain the COVID-19 pandemic.</p> <p>Non-Stock Corporations may submit their MDF online, however, this will only be considered partial compliance, since full compliance requires the submission of the original duly-signed and notarized printed copy of the MDF.</p>	30 April 2020
Notice¹² (31 March 2020)	No Cumulative Penalties , defined as the daily and monthly monetary penalties, shall be imposed against Investment Companies, Issuers of Proprietary and Non-Proprietary Shares/Timeshares, Public Companies, Lending Companies, Financing Companies, Foundations, Accredited Microfinance NGOs and Publicly-Listed Companies, under the supervision of the CGFD	Cumulative Penalties shall continue to accrue upon the effectivity of the lifting of the ECQ
Notice¹³ (30 March 2020)	<p>Guidelines of SEC Advisory dated 18 March 2020 (alternative filing of reports, applications, compliance, requests and other documents through e-mail):</p> <ol style="list-style-type: none"> 1. Submissions may be made online at cgfd@sec.gov.ph, and any submissions made between 8:00 AM to 5:00 PM on a regular workday, shall be considered received on said day and be acted upon. Submissions made on weekends, holidays and outside of working hours, shall be considered filed and shall be acted upon the immediately succeeding business day. 	

¹¹ http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice_Deadline-for-Submission-of-MDF-to-April-30-2020_final.pdf

¹² http://www.sec.gov.ph/wp-content/uploads/2020/03/2020Notice_Suspension-of-Cumulative-Penalties.pdf

¹³ http://www.sec.gov.ph/wp-content/uploads/2020/03/2020Notice_Guidelines_for_the_alternative_filing_of_Report_etc_through_electronic_mail_with_SEC_during_ECQ.pdf

	<p>2. Covered companies must submit via e-mail, one report at a time, for ease of monitoring.</p> <p>3. Covered companies must use the format COMPLETE NAME OF THE COMPANY_SUBJECT DOCUMENT_DATE, as the subject head and file name of the report or document attached to the e-mail.</p> <p>4. The report, application, compliance, request or other document and corresponding certification to be submitted must contain the electronic signature of the person (director, officer, or someone duly authorized) who prepared the same.</p> <p>5. Every report, application, compliance, request or other document submitted via e-mail must be accompanied by a Certification of the person (director, officer, or someone duly authorized) who prepared the same, that the information contained therein are true and correct, which Certification must be attached in the e-mail with the subject document to be filed.</p> <p>6. The report and certification to be submitted online are not required to be notarized.</p> <p>7. Reports, applications, compliance, requests or other documents that requires the payment of filing fees, penalties or other impositions, must be accompanied by the Online Certification, as required above, an Undertaking to pay the necessary filing fees, penalties or other impositions, within ten (10) calendar days from the time the ECQ period has been lifted or withdrawn, and Payment Assessment Form (PAF), or if none has been issued, then request for one through e-mail.</p> <p>8. Covered companies may opt to pay the fees, penalties or other impositions during the ECQ. However, those that cannot/do not pay, must observe the requirements of Item 7.</p> <p>9. Covered companies that opt to file their Annual and Quarterly Reports and AFS, without the need of extension, may do so via email, subject to the same rules on submission via email.</p> <p>10. All covered companies shall submit physical copies of the reports or documents, duly notarized and signed, with a Certification that the hard copies submitted refer to one and the same document filed via e-mail, indicating as well the date of submission through email.</p> <p>Where the requirements for alternative filing referred to in this Notice and in the Advisory issued on 18 March 2020 are not complied with, the subject report, compliance, application, request or other document is deemed not to have been filed. Non-submission of the physical copies and</p>	N/A
--	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----

	non-payment of filing fees, where applicable, within ten (10) calendar days from the date of lifting of quarantine shall invalidate the reports, applications and other documents submitted via email.	
Notice¹⁴ (30 March 2020)	Procedures on the remote filing of: <ol style="list-style-type: none"> 1. Ordinary amendments, such as change of corporate name, business purpose, principal office address, term of existence, number of board of directors/trustees, annual meeting and fiscal year end – upload copies of the complete requirements and send to crmd_emer_amend1@sec.gov.ph 2. Applications for increase/decrease of capital stock and Merger and Consolidation – upload copies of the complete requirements and send to crmd_emer_amend2@sec.gov.ph 	N/A
Notice¹⁵ (18 March 2020)	Dispensing with the submission of a Sworn Certification from the President and Treasurer of the company, as well as its External Auditor, in support of the request for extension to file Annual Report SEC MC No. 5, s. 2020 shall also be applicable to companies with fiscal years ending 30 November 2019	
SEC Advisory¹⁶ (18 March 2020)	The following reports of companies under the supervision of the Corporate Governance and Finance Department (CGFD) shall be submitted through cgfd@sec.gov.ph . For ease of monitoring, submit one report per e-mail, with the subject: Name of the Company_Report . Every report submitted must be accompanied by a certification of the person who prepared the report, that the information contained therein are true and correct, which must be attached in the same e-mail, together with the report filed. Reports submitted by e-mail need not be notarized, however, upon implementation by the SEC of regular working hours, all covered companies shall submit hard copies of said reports, duly notarized, with the CGFD, within ten (10) days from the date that the quarantine order has been lifted, together with a Certification that the hard copies submitted refer to the same report filed via e-mail, including as well the date of submission by e-mail. • SEC Form 17-C (Report containing disclosure to the public of every material fact or event that would reasonably	Within 10 days from the date that the quarantine order has been lifted

¹⁴ http://www.sec.gov.ph/wp-content/uploads/2020/03/2020Notice_Monitoring-Clearance.pdf

¹⁵ http://www.sec.gov.ph/wp-content/uploads/2020/03/2020Notice_Notice-on-MC-No-5-series-of-2020-Final.pdf

¹⁶ http://www.sec.gov.ph/wp-content/uploads/2020/03/2020Notices_AlternativeMeansofFilingCurrentReports.pdf

	be expected to affect the investor's decisions in relation to those securities	Within 5 days after the event
	<ul style="list-style-type: none"> • SEC Form 18-A or 18-AS (Report of 5% owner) 	Within 5 business days from acquisition (Ordinary Buyer) or within 45 days after the end of fiscal year (Qualified Buyers)
	<ul style="list-style-type: none"> • SEC Form 23-A/23-B (Report of Directors, Officers and Holders of more than 10%) 	Within 10 days after the effective date of registration or after becoming such and within 10 days after the close of each month thereafter
	<ul style="list-style-type: none"> • SEC Form 20-IS (Preliminary Information Statement) 	At least 10 business days prior to the date the definitive copies shall be given
	<ul style="list-style-type: none"> • SEC Form 20-ISA (Definitive Information Statement) 	At least 15 business days prior to the meeting date
	<ul style="list-style-type: none"> • Monthly Sales and Redemption Report (Report of an investment company's amount and number of shares sold and redeemed for the particular month) 	Within 10 days after the end of each month

In keeping with our commitment of providing our clients and the public with the best possible service we can, we will continue to provide you with relevant updates on issuances made by the various government agencies during the period of ECQ.

Keep safe.

Thank you very much.


DAMIAN M. PLACIDO, JR.
Managing Partner

DISCLAIMER: The information provided in this Client Advisory Bulletin are based on the law and government issuances cited, and for general informational purposes only. This Client Advisory Bulletin is not intended to be a substitute for actual professional legal advice. Any action taken upon the information contained in this Client Advisory Bulletin is strictly at the reader's own risk and the Firm will not be liable for any losses and/or damages in connection with the use of said information.

NOTICE

TO : ALL CONCERNED

**SUBJECT : SUMMARY OF GUIDELINES ON THE FILING OF REPORTS
AND OTHER DOCUMENTS DURING THE ENHANCED
COMMUNITY QUARANTINE**

DATE : 8 APRIL 2020

Please be informed that the Securities and Exchange Commission (SEC) has made adjustments in the requirements and procedures for the filing of reports and other documents following the imposition of enhanced community quarantine over Luzon and other parts of the country due to the COVID-19 pandemic.

Among others, the SEC has allowed for the filing of reports and other documents through email and other electronic means, as well as through registered or ordinary mail and private courier. The specifications and procedures for such submissions have been provided through various Memorandum Circulars and Notices/Advisories.

For reference, a summary of the guidelines on the alternative modes of filing of reports and other documents with the SEC is hereby provided. It includes the deadlines and email addresses where certain reports and documents may be sent.

All concerned are advised to read the pertinent issuances, for more definitive guidance. They may be accessed on the SEC website at <http://www.sec.gov.ph/public-information-2/investors-education-and-information/covid-19-related-issuances/>.

Please be guided accordingly

GUIDELINES ON THE FILING OF REPORTS AND OTHER DOCUMENTS DURING THE COVID-19 PANDEMIC

Publicly Listed Companies			
DOCUMENT	ALTERNATIVE MODE OF FILING	DEADLINE	GUIDELINES/ REMARKS
Annual Report/ Audited Financial Statements	<p>For those who will submit within the original filing period:</p> <ul style="list-style-type: none"> PSE Electronic Disclosure Generation Technology (EDGE) 	<p>For those with purely domestic operations:</p> <p>30 June 2020</p> <p>For those with domestic and foreign operations:</p> <p>30 June 2020 or 60 days after the lifting of travel restrictions and other measures implemented to contain the COVID-19 pandemic, whichever comes later</p> <p>The Markets and Securities Regulation Department (MSRD) may require the submission of the hard copies after the lifting of the enhanced community quarantine.</p>	<p>SEC Memorandum Circular No. 5, Series of 2020</p> <p>The deadline for the filing of 2019 Annual Reports and/or 2019 Audited Financial Statements and applicable 2020 Quarterly Reports is extended for companies affected by the COVID-19 pandemic.</p> <p>Notice Dated 18 March 2020</p> <p>Sworn certifications are no longer required for the grant of the extension. Companies with fiscal year ending November 2019 are also granted extension.</p> <p>Notice Dated 3 April 2020</p> <p>In lieu of a written request, publicly listed companies may submit SEC Form 17-LC not later than 5 days before the original deadline to avail of the extension.</p> <p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request for a Return Receipt and Delivery Status Notification automatically using their email sending program or application,</p>

			<p>a statement in the email body requesting for a notification that the sent email has been received will suffice.</p> <p>Notice Dated 17 March 2020</p> <p>All reports disclosed through the PSE EDGE shall be considered as having been filed with the SEC.</p>
<p>General Information Sheet (GIS)/</p> <p>Report of Non-holding of Election</p>	<p>For the accomplished GIS, email to any of the following:</p> <ul style="list-style-type: none"> • mlmliwanag@sec.gov.ph • mdtmabuyo@sec.gov.ph • cmdnotice@sec.gov.ph <p>For the Report of Non-holding of Election, email:</p> <ul style="list-style-type: none"> • cmdnotice@sec.gov.ph <p>For the printed copies, send by mail or courier:</p> <ul style="list-style-type: none"> • SEC Express Nationwide Submission (SENS) 	<p>For the email submissions:</p> <p>Within 30 calendar days from the actual meeting of stockholders or members</p> <p>For the printed copies:</p> <p>Within 30 calendar days from the lifting of the enhanced community quarantine</p>	<p>SEC Memorandum Circular No. 9, Series of 2020</p> <p>The GIS or Report of Non-holding of Election may be submitted through email, mail and private courier.</p> <p>* Email submissions made between 8AM to 5PM on a regular workday shall be considered received on the day they were sent.</p> <p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request for a Return Receipt and Delivery Status Notification automatically using their email sending program or application, a statement in the email body requesting for a notification that the sent email has been received will suffice.</p> <p>SEC Memorandum Circular No. 7, Series of 2020</p> <p>Reports may be submitted through registered or ordinary mail.</p>

Notice of Postponement of the Annual Stockholders' Meeting	PSE EDGE	Within 10 days from the date of postponement, as provided under Rule 20.11.1.4 of the 2015 IRR of the Securities Regulation Code	Notice Dated 3 April 2020 In lieu of an affidavit of postponement, publicly listed companies shall file SEC Form 17-C with a Secretary's Certificate reciting the board resolution postponing the ASM.
Current and Other Structured Reports	PSE EDGE	As provided in existing rules and regulations The MSRD may require the submission of the hard copies after the lifting of the enhanced community quarantine.	Notice Dated 17 March 2020 All reports disclosed through the PSE EDGE shall be considered as having been filed with the SEC.
Corporate Governance Reports and Other Documents for Submission to the CGFD	Email: <ul style="list-style-type: none"> cgfd@sec.gov.ph 	For the email submissions: as provided in applicable rules and regulations For the printed copies: within 10 calendar days from the lifting of the enhanced community quarantine	Notice Dated 30 March 2020 All current, structured reports and other documents shall be submitted to the CGFD through email until further notice. Email submissions made between 8AM to 5PM on a regular workday shall be considered received on the day they were sent. Electronic signatures may be used and reports may be submitted unnotarized. Every submission must be accompanied by a certification of the person who prepared it that the information therein is true and correct.

Other Issuers of Registered Securities under the Supervision of the MSRD

DOCUMENT	ALTERNATIVE MODE OF FILING	DEADLINE	GUIDELINES
Annual Report/ Audited Financial Statements	<p>For those who will submit within the original filing period, email:</p> <ul style="list-style-type: none"> msrd_covid19@sec.gov.ph 	<p>For those with purely domestic operations:</p> <p>30 June 2020</p> <p>For those with domestic and foreign operations:</p> <p>30 June 2020 or 60 days after the lifting of travel restrictions and other measures implemented to contain the COVID-19 pandemic, whichever comes later</p> <p>The MSRD may require the submission of the hard copies after the lifting of the enhanced community quarantine.</p>	<p>SEC Memorandum Circular No. 5, Series of 2020</p> <p>The deadline for the filing of 2019 Annual Reports and/or 2019 Audited Financial Statements and applicable 2020 Quarterly Reports is extended for companies affected by the COVID-19 pandemic.</p> <p>Notice Dated 18 March 2020</p> <p>Sworn certifications are no longer required for the grant of the extension. Companies with fiscal year ending November 2019 are also granted extension.</p> <p>Notice Dated 3 April 2020</p> <p>In lieu of a written request, affected companies may submit SEC Form 17-LC not later than 5 days before the original deadline to avail of the extension.</p> <p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request for a Return Receipt and Delivery Status Notification automatically using their email sending program or application, a statement in the email body requesting for a notification that the sent email has been received will suffice.</p>

<p>General Information Sheet (GIS)/</p> <p>Report of Non-holding of Election</p>	<p>For the accomplished GIS, email to any of the following:</p> <ul style="list-style-type: none"> • mlmliwanag@sec.gov.ph • mdtmabuyo@sec.gov.ph • cmdnotice@sec.gov.ph <p>For the Report of Non-holding of Election, email:</p> <ul style="list-style-type: none"> • cmdnotice@sec.gov.ph <p>For the printed copies, send by mail or courier:</p> <ul style="list-style-type: none"> • SEC Express Nationwide Submission (SENS) 	<p>For the email submissions:</p> <p>Within 30 calendar days from the actual meeting of stockholders or members</p> <p>For the printed copies:</p> <p>Within 30 calendar days from the lifting of the enhanced community quarantine</p>	<p>SEC Memorandum Circular No. 9, Series of 2020</p> <p>The GIS or Report of Non-holding of Election may be submitted through email, mail and private courier.</p> <p>* Email submissions made between 8AM to 5PM on a regular workday shall be considered received on the day they were sent.</p> <p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request for a Return Receipt and Delivery Status Notification automatically using their email sending program or application, a statement in the email body requesting for a notification that the sent email has been received will suffice.</p> <p>SEC Memorandum Circular No. 7, Series of 2020</p> <p>Reports may be submitted through registered or ordinary mail.</p>
<p>Notice of Postponement of the Annual Stockholders' Meeting</p>	<p>Email:</p> <ul style="list-style-type: none"> • msrd_covid19@sec.gov.ph 	<p>Within 10 days from the date of postponement, as provided under Rule 20.11.1.4 of the 2015 IRR of the Securities Regulation Code</p>	<p>Notice Dated 3 April 2020</p> <p>In lieu of an affidavit of postponement, publicly listed companies shall file SEC Form 17-C with a Secretary's Certificate reciting the board resolution postponing the ASM.</p>

Current and Other Structured Reports	<p>Email:</p> <ul style="list-style-type: none"> • msrd_covid19@sec.gov.ph 	<p>As provided in existing rules and regulations</p> <p>The MSRD may require the submission of the hard copies after the lifting of the enhanced community quarantine.</p>	<p>Notice Dated 17 March 2020</p> <p>All current and other structured reports shall be submitted through email.</p> <p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request for a Return Receipt and Delivery Status Notification automatically using their email sending program or application, a statement in the email body requesting for a notification that the sent email has been received will suffice.</p>
Corporate Governance Reports and Other Documents for Submission to the CGFD	<p>Email:</p> <ul style="list-style-type: none"> • cgfd@sec.gov.ph 	<p>For the email submissions:</p> <p>as provided in applicable rules and regulations</p> <p>For the printed copies:</p> <p>within 10 calendar days from the lifting of the enhanced community quarantine</p>	<p>Notice Dated 30 March 2020</p> <p>All current, structured reports and other documents shall be submitted to the CGFD through email until further notice.</p> <p>Email submissions made between 8AM to 5PM on a regular workday shall be considered received on the day they were sent.</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>Every submission must be accompanied by a certification of the person who prepared it that the information therein is true and correct.</p>

Investment Companies, Issuers of Proprietary and Non-proprietary Shares/ Timeshares, Public Companies, Financing Companies, Lending Companies, Accredited Microfinance NGOs and Foundations

DOCUMENT	ALTERNATIVE MODE OF FILING	DEADLINE	GUIDELINES
Annual Report/ Audited Financial Statements	<p>For those who will submit within the original filing period, email:</p> <ul style="list-style-type: none"> cgfd@sec.gov.ph 	<p>For companies with domestic operations only:</p> <p>30 June 2020</p> <p>For companies with domestic and foreign operations:</p> <p>30 June 2020 or 60 days after the lifting of travel restrictions and other measures implemented to contain the COVID-19 pandemic, whichever comes later</p> <p>For the printed copies of reports submitted through email within the original filing period:</p> <p>within 10 calendar days from the lifting of the enhanced community quarantine</p>	<p>SEC Memorandum Circular No. 5, Series of 2020</p> <p>The deadline for the filing of 2019 Annual Reports and/or 2019 Audited Financial Statements and applicable 2020 Quarterly Reports is extended for companies affected by the COVID-19 pandemic.</p> <p>Notice Dated 18 March 2020</p> <p>Sworn certifications are no longer required for the grant of the extension. Companies with fiscal year ending November 2019 are also covered by the extension.</p> <p>Notice Dated 30 March 2020</p> <p>All current, structured reports and other documents shall be submitted to the CGFD through email until further notice.</p> <p>Email submissions made between 8AM to 5PM on a regular workday shall be considered received on the day they were sent.</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>Every submission must be accompanied by a certification of the person who prepared it that the information therein is true and correct.</p>

<p>General Information Sheet (GIS)/</p> <p>Report of Non-holding of Election</p>	<p>For the accomplished GIS, email to any of the following:</p> <ul style="list-style-type: none"> • mlmliwanag@sec.gov.ph • mdtmabuyo@sec.gov.ph • cmdnotice@sec.gov.ph <p>For the Report of Non-holding of Election, email:</p> <ul style="list-style-type: none"> • cmdnotice@sec.gov.ph <p>For the printed copies, send by mail or courier:</p> <ul style="list-style-type: none"> • SEC Express Nationwide Submission (SENS) 	<p>Within 30 calendar days from the actual meeting of stockholders or members</p>	<p>SEC Memorandum Circular No. 9, Series of 2020</p> <p>The GIS or Report of Non-holding of Election may be submitted through email, mail and private courier.</p> <p>* Email submissions made between 8AM to 5PM on a regular workday shall be considered received on the day they were sent.</p> <p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request for a Return Receipt and Delivery Status Notification automatically using their email sending program or application, a statement in the email body requesting for a notification that the sent email has been received will suffice.</p> <p>SEC Memorandum Circular No. 7, Series of 2020</p> <p>Reports may be submitted through registered or ordinary mail.</p>
<p>Current and Other Structured Reports</p>	<p>Email:</p> <ul style="list-style-type: none"> • cgfd@sec.gov.ph 	<p>For the email submissions:</p> <p>as provided in applicable rules and regulations</p> <p>For the printed copies:</p>	<p>Notice Dated 30 March 2020</p> <p>All current, structured reports and other documents shall be submitted to the CGFD through email until further notice.</p> <p>Email submissions made between 8AM to 5PM on a regular workday shall be considered received on the day they were sent.</p>

		within 10 calendar days from the lifting of the enhanced community quarantine	<p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>Every submission must be accompanied by a certification of the person who prepared it that the information therein is true and correct.</p>
Corporate Governance and Other Documents for Submission to the CGFD	<p>Email:</p> <ul style="list-style-type: none"> • cgfd@sec.gov.ph 	<p>For the email submissions:</p> <p>as provided in applicable rules and regulations</p> <p>For the printed reports:</p> <p>within 10 calendar days from the lifting of the enhanced community quarantine</p>	<p>Notice Dated 30 March 2020</p> <p>All current, structured reports and other documents shall be submitted to the CGFD through email until further notice.</p> <p>Email submissions made between 8AM to 5PM on a regular workday shall be considered received on the day they were sent.</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>Every submission must be accompanied by a certification of the person who prepared it that the information therein is true and correct.</p>
All Other Corporations			
DOCUMENT	ALTERNATIVE MODE OF FILING	DEADLINE	GUIDELINES
Annual Report/ Audited Financial Statements	<p>For those who will submit within the original filing period, email:</p> <ul style="list-style-type: none"> • ermdfs1@sec.gov.ph • ermdfs2@sec.gov.ph 	<p>For those with purely domestic operations:</p> <p>30 June 2020</p>	<p>SEC Memorandum Circular No. 5, Series of 2020</p> <p>The deadline for the filing of 2019 Annual Reports and/or 2019 Audited Financial Statements and applicable 2020 Quarterly Reports is extended for companies affected by the COVID-19 pandemic.</p>

	<p>For the printed copies, send by mail or courier:</p> <ul style="list-style-type: none"> • SEC Express Nationwide Submission (SENS) 	<p>For those with domestic and foreign operations:</p> <p>30 June 2020 or 60 days after the lifting of travel restrictions and other measures implemented to contain the COVID-19 pandemic, whichever comes later</p> <p>The SEC shall require the physical copies of submissions made through email once the state of public health emergency has been lifted</p>	<p>* Email submissions made between 8AM to 5PM on a regular workday shall be considered received on the day they were sent.</p> <p>Notice Dated 18 March 2020</p> <p>Sworn certifications are no longer required for the grant of the extension. Companies with fiscal year ending November 2019 are also covered by the extension.</p> <p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request for a Return Receipt and Delivery Status Notification automatically using their email sending program or application, a statement in the email body requesting for a notification that the sent email has been received will suffice.</p> <p>SEC Memorandum Circular No. 7, Series of 2020</p> <p>Reports may be submitted through registered or ordinary mail.</p>
--	----------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<p>General Information Sheet (GIS)/</p> <p>Report of Non-holding of Election</p>	<p>For the accomplished GIS, email to any of the following:</p> <ul style="list-style-type: none"> • mlmliwanag@sec.gov.ph • mdtmabuyo@sec.gov.ph • cmdnotice@sec.gov.ph <p>For the Report of Non-holding of Election, email:</p> <ul style="list-style-type: none"> • cmdnotice@sec.gov.ph <p>For printed versions, send by mail or courier:</p> <ul style="list-style-type: none"> • SEC Express Nationwide Submission (SENS) 	<p>For the email submissions:</p> <p>Within 30 calendar days from the actual meeting of stockholders or members</p> <p>For the printed copies:</p> <p>Within 30 days from the lifting of the enhanced community quarantine</p>	<p>SEC Memorandum Circular No. 9, Series of 2020</p> <p>The GIS or Report of Non-holding of Election may be submitted through email, mail and private courier.</p> <p>* Email submissions made between 8AM to 5PM on a regular workday shall be considered received on the day they were sent.</p> <p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request for a Return Receipt and Delivery Status Notification automatically using their email sending program or application, a statement in the email body requesting for a notification that the sent email has been received will suffice.</p> <p>SEC Memorandum Circular No. 7, Series of 2020</p> <p>Reports may be submitted through registered or ordinary mail.</p>
------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Nonstock Corporations Required to Submit the Mandatory Disclosure Form (MDF)

DOCUMENT	ALTERNATIVE MODE OF FILING	DEADLINE	GUIDELINES
MDF	<p>Online form:</p> <ul style="list-style-type: none"> https://forms.gle/KF4iBSimLKvChCwRA 	The printed copies will have to be submitted by 30 April 2020 or 15 days from the lifting of travel restrictions and other measures implemented to contain the COVID-19 pandemic.	<p>Notice Dated 2 April 2020</p> <p>The deadline for the submission of the MDF is extended. Those who have yet to submit the MDF online may continue filling out the online form between 8AM and 5PM, Monday to Friday.</p>

Corporations Required to Submit General and Special Forms for Financial Statements (GFFS/ SFFS) in Electronic Format

DOCUMENT	ALTERNATIVE MODE OF FILING	DEADLINE	GUIDELINES
General and Special Forms for Financial Statements	<p>For those who will submit during the enhanced community quarantine, email:</p> <ul style="list-style-type: none"> ertd_gffs@sec.gov.ph 	Within 30 days from the last day of submission of the Annual Audited Financial Statements	<p>Notice Dated 16 April 2020</p> <p>The filing period for the GFFS/ SFSS is deemed extended without penalty, with the extension of the filing period for audited financial statements.</p> <p>When submitting through email, the GFFS/ SFFS should be in MS Excel Format, while the certification should be in PDF preferably with text layer.</p> <p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>All general and special forms, and letters may be submitted through email during the enhanced community quarantine.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request</p>

			<p>for a Return Receipt and Delivery Status Notification automatically using their email sending program or application, a statement in the email body requesting for a notification that the sent email has been received will suffice.</p> <p>* The following are required to file GFFS and/or SFSS in electronic format: Domestic Stock Corporations with annual gross sales or gross revenue of at least P5 million (excluding banks, insurance companies, branch office/ representative offices of foreign corporations, and regional headquarters/ regional operating headquarters of multinational corporations); Brokers/Dealers in Securities; Financing Companies; Government Eligible Securities Dealers; Investment Companies; Investment Company Advisers; Investment Houses; Lending Companies; Publicly Listed Companies; Underwriters of Securities; Transfer Agents; and Other Market Participants and Self-regulatory Organizations</p>
--	--	--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Accredited Asset Valuers and Credit Rating Agencies

DOCUMENT	DOCUMENT	DOCUMENT	DOCUMENT
Annual Report	<p>For those who will submit on or before the original deadline of 15 April 2020, email:</p> <ul style="list-style-type: none"> secoga@sec.gov.ph 	30 June 2020	<p>Notice Dated 2 April 2020</p> <p>The deadline for the filing of 2019 Annual Reports of all SEC-accredited Asset Valuers and Credit Rating Agencies is extended until 30 June 2020.</p>

Persons Involved in Cases Pending before the Office of the General Counsel (OGC) or the Commission *En Banc*

DOCUMENT	ALTERNATIVE MODE OF FILING	DEADLINE	GUIDELINES
Appeals, Motions and Pleadings	<p>For those who wish to file within the reglementary period, email:</p> <ul style="list-style-type: none"> ogc_picc@sec.gov.ph 	<p>For the email submissions:</p> <p>Within the reglementary period (optional)</p> <p>For the printed appeals, motions and pleadings:</p> <p>Within 30 calendar days from the lifting of the enhanced community quarantine</p>	<p>Notice Dated 8 April 2020</p> <p>Hearings and conferences scheduled between 17 March 2020 and 30 April 2020 are suspended/postponed. Any further extension of the quarantine shall automatically be included as part of the covered period.</p> <p>The filing of Appeals, Motions and Pleadings in cases pending before the OGC and Commission <i>En Banc</i> are likewise suspended.</p> <p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>Electronic signatures may be used and reports may be submitted unnotarized.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request for a Return Receipt and Delivery Status Notification automatically using their email sending program or application, a statement in the email body requesting for a notification that the sent email has been received will suffice.</p>

Corporations with Principal Offices Near the SEC Extension Offices

DOCUMENT	ALTERNATIVE MODE OF FILING	DEADLINE	GUIDELINES
All Reportorial Requirements and Other Documents for Submission to the SEC	<p>For those who will submit during the enhanced community quarantine, email:</p> <p>SEC BAGUIO reports_beo@sec.gov.ph</p> <p>SEC TARLAC reports_teo@sec.gov.ph</p> <p>SEC LEGAZPI reports_leo@sec.gov.ph</p> <p>SEC CEBU reports_ceo@sec.gov.ph</p> <p>SEC BACOLOD reports_bacolod@sec.gov.ph</p> <p>SEC ILOILO reports_iloilo@sec.gov.ph</p> <p>SEC CAGAYAN DE ORO reports_cdo@sec.gov.ph</p> <p>SEC DAVAO reports_deo@sec.gov.ph</p> <p>SEC ZAMBOANGA reports_zeo@sec.gov.ph</p>	As specified above	<p>SEC Memorandum Circular No. 10, Series of 2020</p> <p>To facilitate the submission of reports through email, electronic signatures may be used and reports may be submitted unnotarized.</p> <p>* As regards Section II (6) of SEC Memorandum Circular No. 10, Series of 2020, in the event that a sender cannot request for a Return Receipt and Delivery Status Notification automatically using their email sending program or application, a statement in the email body requesting for a notification that the sent email has been received will suffice.</p> <p>* Please see other guidelines applicable to the report or document to be submitted.</p>