



REPUBLIC OF THE PHILIPPINES  
**SECURITIES AND EXCHANGE COMMISSION**  
SEC Building, EDSA, Greenhills, Mandaluyong City

**NOTICE**

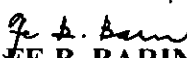
Notice is hereby given that the Commission, upon consideration of the request of the Philippine Institute of Certified Public Accountants, resolved to allow the following companies to submit their audited financial statements (AFS) for the period ended December 31, 2005, on or before May 2, 2006<sup>1</sup>:

1. Public companies<sup>2</sup>, issuers of registered/unlisted securities and companies listed with the Philippine Stock Exchange. No further extension shall be granted to these companies on the basis of SRC Rule 17.1(1)(F);
2. Brokers and Dealers;
3. Transfer Agents;
4. Investment Houses.

The 15-day extension has been granted to the foregoing companies to allow them additional time to prepare their AFS in accordance with the new Philippine Financial Reporting Standards (PFRS) and Philippine Accounting Standards (PAS).

For pre-need companies, the due date of April 15, 2006, as previously resolved by the Commission for the submission of their AFS based on the existing Pre-need Uniform Chart of Accounts (PNUCA) but using all effective PAS/PFRS except for the accounting treatment on revenues and financial liabilities under PAS 39 and PFRS 4, is likewise extended to May 2, 2006. However, the due date for the pro-forma financial statements and its attachments, as earlier fixed by the Commission, shall still be on or before August 31, 2006.

The due dates for the submission of audited financial statements for all corporations other than those mentioned above shall remain the same.

  
**FE B. BARIN**  
Chairperson

<sup>1</sup> This is the next business day after the 15-day period from April 15, 2006.

<sup>2</sup> Entities with total assets of at least P50 Million and have at least 200 stockholders owning at least 100 shares each.