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ADVISORY

SERIES OF 2026

Extension of Deadline for
Filing the 2025 Annual
Financial Statements (AFS)

SECURITIES AND EXCHANGE COMMISSION
Notice
April 14, 2026

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

Revised Filing Schedule

Deadlines for filing of 2025 AFS and related reportorial requirements for corporations with fiscal year ending **December 31, 2025** are extended as follows:

| Reportorial Requirement | Covered Entities | Original Deadline (SEC M.C. No. 09-2026) | Extended Deadline |
|--|--|---|--------------------------|
| Annual 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 | <input checked="" type="checkbox"/> Issuers with securities listed on the Philippine Stock Exchange (PSE) <input checked="" type="checkbox"/> Issuers with securities registered but not listed on the PSE <input checked="" type="checkbox"/> Public companies <input checked="" type="checkbox"/> Other entities covered under Section 17.2 of Securities Regulation Code (SRC) | April 15, 2026 | May 15, 2026 |

Note: All covered corporations must ensure that their AFS are duly received by the Bureau of Internal Revenue (BIR) in accordance with existing rules.

Source:
SEC Notice
April 14, 2026

Learn more:

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Du-Baladad and Associates (BDB Law) is a multi-awarded, global tax law firm in the Philippines that offers services around 3 major areas of practice – **tax**, **legal** and **consulting**.

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