Securities and Exchange Commission PHILIPPINES

BAGONG PILIPINAS

INFORMATION AND COMMUNICATIONS TECHNOLOGY DEPARTMENT

NOTICE

TO : **ALL FINANCING COMPANIES AND LENDING COMPANIES**

SUBJECT : **eFAST SUBMISSION OF THE REVISED TEMPLATE FOR THE SPECIAL FORM OF INTERIM/FINANCIAL STATEMENTS FOR FINANCING AND LENDING COMPANIES**

DATE : OCTOBER 22, 2025

The Financing and Lending Department (FinLenD), in coordination with the Information and Communications Technology Department (ICTD), is undertaking efforts to standardize submissions, reduce errors, enhance data accuracy, and align documents with current operational needs and digital transformation.

SEC Memorandum Circular No. 3, Series of 2021, *Section 2.e Reports Accepted through the OST* states that for the initial implementation of the OST, the following reports shall be accepted:

(e) Special Form for Financial Statements (SFFS), including IHFS, PHFS, BDFS, LCFS, FCFS, LCIF, and FCIF.

Further, *Section 6.f Required Format of Submission*, states that "Special Form for Financial Statements (SFFS), including IHFS, PHFS, BDFS, LCFS, FCFS, LCIF, and FCIF" must be submitted in excel format.

In line with SEC's digital transformation initiatives, all Financing and Lending Companies are hereby advised to use the **new prescribed template** of the Special Form of Interim Financial Statements and Financial Statements. The FCIF, LCIF, LCFS, and FCFS must be submitted with the signatory's page duly notarized. The same must be submitted in **pdf format** through the Electronic Filing and Submission Tool (eFAST), https://efast.sec.gov.ph effective **1 November 2025**.

For guidance, please see below the requirements in the submission of these special forms in eFAST.

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Form Type/Description	Submission Type	Period Covered	Prescribed Format
FCIF (Special Form of Interim Financial Statements for Financing Companies)	Semestral	Fiscal Year	pdf https://www.sec.gov.ph/reportorial-requirements/corporations-with-secondary-licenses/financing-companies/#gsc.tab=0
LCIF (Special Form of Interim Financial Statements for Lending Companies)	Semestral	Fiscal Year	pdf https://www.sec.gov.ph/reportorial-requirements/corporations-with-secondary-licenses/lending-companies/#gsc.tab=0
FCFS (Special Form of Financial Statements for Financing Companies)	Annual	Fiscal Year	pdf https://www.sec.gov.ph/reportorial-requirements/corporations-with-secondary-licenses/financing-companies/#gsc.tab=0
LCFS (Special Form of Financial Statements for Lending Companies)	Annual	Fiscal Year	pdf https://www.sec.gov.ph/reportorial-requirements/corporations-with-secondary-licenses/lending-companies/#gsc.tab=0

Moreover, please be advised that submission of FCIF, LCIF, FCFS and LCFS using the old templates **will no longer be accepted from the prescribed effectivity date**.

The reckoning date of receipt of reports is the date the report was initially submitted to the eFAST, if the filed report is compliant with the existing requirements. A report which was reverted or rejected is considered not filed or not received. Thus, please be aware of the following common reasons for reports to be reverted:

1. Poor image quality
2. Horizontal image orientation
3. Wrong company profile
4. Wrong period covered
5. Wrong submission type
6. Cut and pasted signatures

Please be guided accordingly.

Thank you.