N O T I C E

Subject: **UPDATED FINANCIAL REPORTING BULLETIN NO. 4 PURSUANT TO SEC MEMORANDUM CIRCULAR NO. 4, SERIES OF 2026**

Pursuant to the approval of SEC Memorandum Circular No. 4, Series of 2026, entitled "*Amendments to the Application and Definition of Terms Under the Revised SRC Rule 68 in Relation to the Adjustment of the Audit Threshold*" and the approval of the Revised Financial Reporting Bulletin (FRB) No. 4 by the Commission *en banc* on 13 January 2026, this Notice is hereby issued to update the FRB, as follows:

Bulletin No.	Date	Subject Matter	Clarification/Details
004	**20 January 2026** **(originally issued on 16 February 2012)**	**Companies not covered under Revised SRC Rule 68**	The financial statement of companies not covered by Revised SRC Rule 68 should be accompanied by a Statement of Management's Responsibility (SMR**)**, **<u>signed under oath</u>** as follows: • For stock and non-stock corporations: by the **<u>Chairman of the Board, President or Chief Executive Officer, and Treasurer or Chief Financial Officer</u>**, all duly authorized by the Board of Directors; • For One Person Corporations (OPCs): by the **<u>President and Treasurer</u>**. **In the absence of the authorized signatories, the Board of Directors may expressly delegate such authority to a specific officer or director vested with equivalent authority.** Such financial statements shall at least consist of <u>Statement of Financial Position (Balance Sheet) or a Statement of Fund Balance</u>, <u>Statement of Comprehensive Income (Income Statement) or a Statement of Receipts and Disbursements and Notes to Financial Statements</u>, all of which cover the two (2)-year comparative periods, if applicable.

Issued on 21 January 2026.

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