MARKETS AND SECURITIES REGULATION DEPARTMENT

NOTICE

TO : **All Covered Entities**

SUBJECT : **Submission of Secondary Reports through EFAST**

DATE : **6 March 2026**

In line with the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 or Republic Act No. 11032, which requires all government agencies to adopt zero-contact policy and to automate business related transactions, and SEC Memorandum Circular No.3, Series of 2021 and SEC Memorandum Circular No. 18, Series of 2023, subject companies are hereby advised that the following reportorial requirements under the MSRD jurisdiction, shall be submitted in **pdf format,** through the Electronic Filing and Submission Tool (eFAST), https://efast.sec.gov.ph, effective **16 March 2026.**

These reports are in addition to reports already being filed through this portal. This Notice does not supersede the Notice dated 05 March 2025 (Submission of Secondary Reports Through eFAST).

REIT FUND MANAGERS

Document Type/ Reportorial Requirement	Description	Deadline of Submission
3YRS – REIT Three (3)-year investment strategy	Investment Strategy *(as prepared by the REIT, with Covering Letter indicating the submitting REIT FM)*	On or before December **31** of every year (*SEC Memo Circular No. 1, Series of 2026*)
QWR – REIT Quarterly Written Report	Quarterly Written Report on the performance of the REIT's funds and properties, and of the appropriate benchmarks *(with Covering Letter indicating the submitting REIT FM)* **If applicable, the REIT FM shall submit a certification, to be attached in the REIT Plan and annual reports, stating that the unlisted special purpose vehicle or incorporated joint venture structure does not result in a greater tax burden to the REIT investor compared to a direct asset ownership by the REIT.** *(SEC Memo Circular No. 1, Series of 2026)*	Within forty-five (45) days after the end of each quarter

The SEC Headquarters, 7907 Makati Avenue
Salcedo Village, Bel-air, Makati City
(+63 2) 5322 7696
www.sec.gov.ph | imessagemo@sec.gov.ph
https://linktr.ee/secphilippines

SEC Form REIT FM-IA	Amendment/Changes in the Information contained in SEC Form REIT FM-IA	Within seven (7) days from such change
SEC Form REIT FM-CO	Amendment/Changes in the Information contained in SEC Form REIT FM-CO	Within seven (7) days from such change)

GOVERNMENT SECURITIES ELIGIBLE DEALERS

Document Type/ Reportorial Requirement	Description	Deadline of Submission
Capital Adequacy Report (CAR)	Capital Adequacy Report	Not later than three (3) business days after being filed with the BSP (with attached proof of submission to the BSP)

BROKER DEALERS

Document Type/ Reportorial Requirement	Description	Deadline of Submission
BCP/DRP Business Continuity and Disaster Recovery Plan	Business Continuity and Disaster Recovery Plan	As needed

Moreover, please be advised that the email submission of the abovementioned reports through ictdsubmission@sec.gov.ph and msrdsubmission@sec.gov.ph or any other SEC email addresses **will no longer be accepted from the prescribed effectivity date.** For avoidance of doubt, submission of the reports thru the said email addresses on or after the aforementioned effectivity date shall be deemed as **NOT FILED**.

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 (e.g. cut and paste signature, blurred, unreadable, and camera scan/picture, high-resolution scan of more than 150 dpi)
2. Horizontal image orientation
3. Wrong company profile
4. Wrong period covered
5. Wrong submission type

Please be guided accordingly.

Thank you.